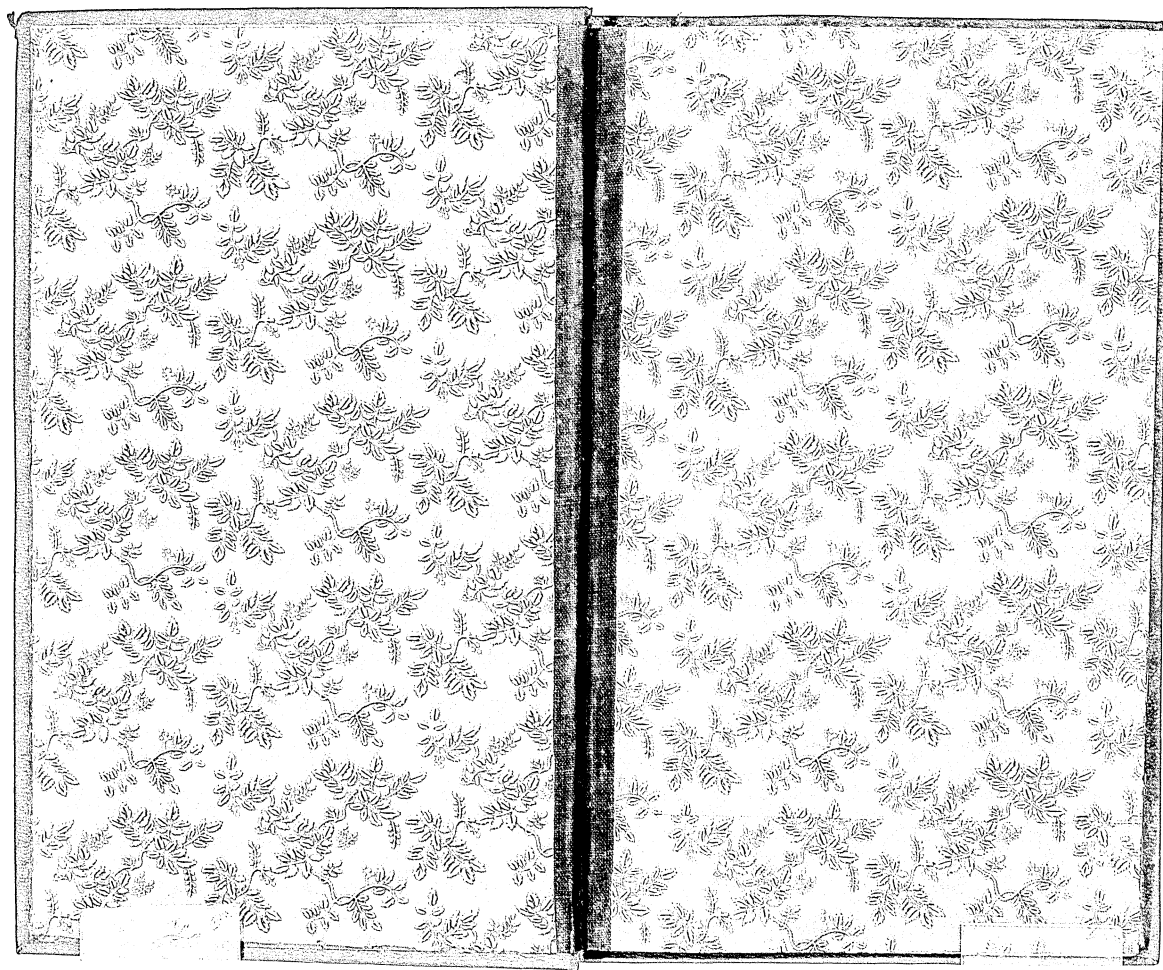
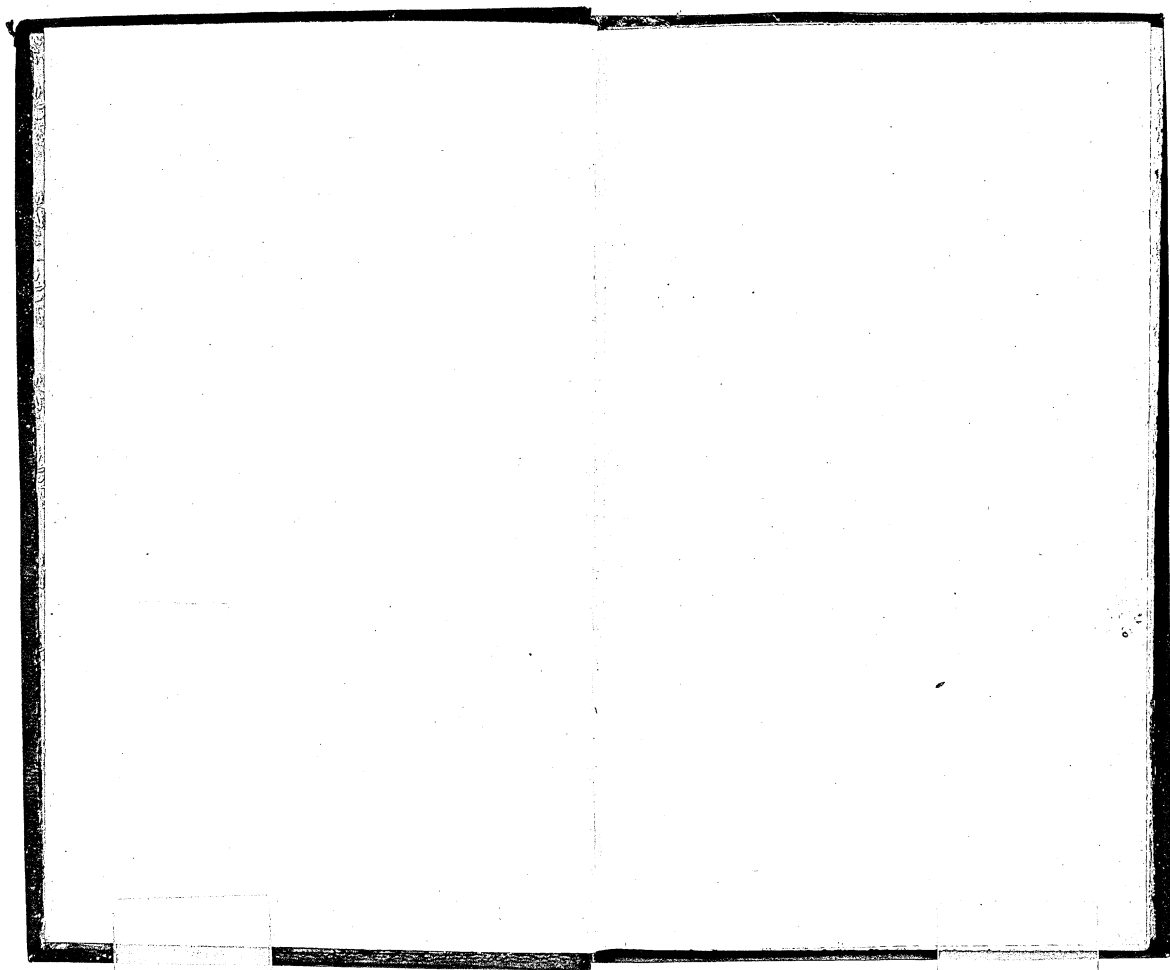


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REPORT
OF THE
BENGAL CHAMBER OF COMMERCE
1ST MAY-31ST OCTOBER 1875





REPORT
OF
THE COMMITTEE
OF THE
BENGAL CHAMBER OF COMMERCE.

From 1st May to 31st October, 1875.

Calcutta:

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1876.

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*Proceedings of the half-yearly General Meeting
of the Bengal Chamber of Commerce,
held on Monday, the 20th December 1875.*

E. C. MORGAN, Esquire, *President*, in the Chair.

The CHAIRMAN said :—In submitting the Report of the Committee for the past half-year, I have very little to say, as the correspondence speaks for itself.

The first point is the new Customs Tariff Act ; and this has been the subject of so much discussion by the public at large that any lengthened remarks from me would be superfluous. The duty on imported cotton has been protested against by this Chamber in common with the Chambers of the other Presidencies, as well as all Associations in India connected with the cotton manufacturing interests of this country. The proposed tax, as far as can be ascertained, has not met with much more favor in England than in India, and it is to be hoped that the Secretary of State, who now has the matter under consideration, will place his veto upon a measure which

is so entirely opposed as well to the interests of this country as to the progressive policy which has otherwise characterised the measures of the Government of India.

The Committee considered it necessary to advert to the passing of the Tariff Act, an Act which so extensively affects the non-official community, at Simla, where the non-official members of Council could not make their voices heard; and they learnt with regret that their repeated applications for a revision of Tariff values, which needed no new legislative measure but could have been effected by a simple notification of the Governor-General, had been construed into acquiescence of a procedure which not only nullified any representative character the Legislative Council may possess, but which was also at variance with the rules for the conduct of business in the Council laid down by the Governor-General in February 1873. They have, as you will see, protested against such interpretation being put upon their action.

The next matter is the Customs Administration. It will no doubt be in your recollection that at the last meeting of the Chamber the late President made some remarks upon this subject. These remarks attracted the notice of the Viceroy and the Lieutenant-Governor, and the correspondence en-

sued which is detailed in the Report. To the Committee's letter of 2nd July last, which closes the correspondence, no reply has been received, but a notice appeared in one of the daily prints on the 1st December, from which it would seem that the matter has been under discussion. How far the notice is authentic we have no means of knowing, but the information supplied to the paper appears sufficiently precise to lead us to believe that, although we have received no reply to our letter, the subject of it has been receiving the attention of His Honor the Lieutenant-Governor and of the Government of India. From the published statement it would appear that it is proposed to abolish the summary which is now required at the Custom House. With reference, however, to the details which merchants are now called upon to furnish, His Honor is reported to have stated that it is unreasonable for merchants to withhold information which may be needed by Government. There has not been, as far as the Committee are aware, any objection raised on their part to the furnishing of any information which merchants are in a position to give. The Committee have been in personal communication with the Statistical Department, to whom they have represented the impossibility of making correct returns under certain heads, *viz.*, weight of stationery, glass, bottles, yardage of handkerchiefs, &c., details of which are not supplied in invoices;

and as it was understood that the Statistical Department intended to modify their requirement under these heads, the question was only alluded to in the Committee's letter of 2nd July. I would merely add here that I feel sure no member of this Chamber would hesitate to give Government all the information in his power which can reasonably be asked for, but with reference to the returns to which I have just alluded, and which seem to be of no practical value, it is not only unreasonable to ask for them, but also, if the returns have any value, liable to lead to error.

The opinions of members of the Chamber having been taken with reference to the Daily Custom House Reports, a Committee consisting of the Collector of Customs, two mercantile gentlemen not members of the Chamber, and two of your Committee, considered the subject, and some alterations have been made, which will, it is hoped, render these daily returns as convenient as possible.

The only other subject in the Report which calls for attention is the alteration in the Telegraph Rules. No official notification was published till the 10th of this month, but in October your Committee heard indirectly of the probable tenor of the alterations which were to come into force on the 1st January 1876. Observing that they

would very largely affect existing codes, which it was even then too late to have modified in order to meet the requirements of the Convention of St. Petersburg, the Committee addressed the Government of India, and requested that the Secretary of State might be addressed by wire to move for a suspension of the new regulations till the 1st May next, in order to allow sufficient time for merchants in India to communicate with their foreign correspondents. The thanks of the Chamber are due to Government for their prompt acquiescence in this request; but I regret to say that their application for an extension of time was not successful. I must add that I think the delegate from India to the St. Petersburg Convention has not sufficiently considered the interests of the various mercantile communities in this country, who contribute so large a share towards the support of the telegraphs; and I trust that in any future changes greater regard may be paid as well to the wishes as to the convenience of merchants in this country. The Committee have recently addressed the Government urging these points for consideration in future.

I cannot sit down without noticing the loss which the Chamber has sustained during the half year by the death of Mr. Cecil Stephenson. The voluminous traffic returns with which the Chamber has so long been supplied by the East Indian

Railway have been mainly due to the courtesy of Mr. Stephenson. For these and for the readiness which Mr. Stephenson always showed to furnish any information of which the Chamber has stood in need, our warmest thanks are due, and his loss is a matter of sincere regret.

I have now to move that the Report of the Committee be received and adopted.

MR. MURRAY said I must beg leave, Mr. Chairman, in seconding your resolution, to say a few words on the subject of the decision (as reported in the newspapers) of the Lieutenant-Governor with reference to the remarks made by me when I had the honor of laying the previous half-yearly report before the members of the Chamber. His Honor says he considers, after full enquiry, that the charge of "high-handedness" in the general tone and policy of Custom House administration cannot be sustained. In the report of the Chamber certain distinct cases were brought forward, not one of which has been disproved, and we are not told what enquiries have led His Honor to the above conclusion. The word "high-handedness" seems to have given offence: I could not find any other word which would have expressed my meaning so accurately, or I should have gladly used it. The report in question gives many instances of complaints, and all I can say is

that if they do not constitute "high-handedness," then, Sir, I do not know what "high-handedness" means.

I beg to second the resolution that the report be received and adopted.

MR. CRAIK desired to say a few words in regard to that portion of the report which referred to the Customs Tariff Act. As he understood from their correspondence the Committee would appear to be well satisfied with the changes which had been introduced into the Tariff, with the single exception of the new duty to be levied on the imports of raw cotton, not the produce of Continental Asia or Ceylon. This was an expression of opinion which he could not allow to pass as representing the unanimous voice of the Chamber, because he had no hesitation in saying for himself (and he believed he expressed the views of several members of the Chamber) that, seeing the duties on imported cotton piece goods are retained, the introduction of this new duty on raw cotton was absolutely necessary to prevent the manufacturing interests of this country from being unduly protected. Looking, he said, to the position taken by the Committee on this subject, he found from the letter which they addressed to Government that they expressly implied that were this new duty repealed the imports of cotton piece

goods could not expect to increase with the expanding requirements of the country, but still they urge for certain reasons the abolition of the duty, and then they go on, somewhat illogically, as he thought, to add "the Committee are no advocates of protection." To this he could only reply in the language of the French proverb "*qui s'accuse s'accuse*." However it appeared, he said, that they had two reasons to urge why they would recommend a policy which, on their own showing, must tend more or less to protect one interest against another, and these were that such protection would bring about an improvement in the rate of exchange and would also remove, to use their own language, the "root of the evil," which produced a scarcity of food in this country. He feared that such desirable ends were not likely to be so easily attained, and he deprecated the adoption of a protective policy upon contingencies which, however desirable they might be, were not, he believed, within the bounds of human foresight. As it seemed to him, the Government had, in the measure which they had introduced, done all that was in their power, as far as the finer descriptions of cotton fabrics are concerned, to hold the balance equally between all the conflicting interests on this question, and that, as regards these finer fabrics, they had fairly redeemed the promise made by the Secretary of State, when lately addressing a meeting of the Manchester Chamber

of Commerce, that while obliged to retain these duties "purely and simply as a matter of finance," they would not pursue a protective policy; and his only regret was that having before them clear proof that the coarser cloths manufactured in England could not, when weighted with duty, now compete with native manufactures, the Government should not have relieved these entirely, as their import having almost entirely ceased the maintenance of the duty on them could not be urged as a financial necessity.

However, he had every confidence that the time is not far distant when the Government may see their way to abolish these duties altogether, duties yielding, as they do, only about 1½ per cent. of the total revenue of the country, and he was quite sure that the expansion of trade and the increased prosperity which the country would enjoy from free trade in cotton piece goods would bring about an indirect gain to the revenue far exceeding that which would be lost by the abolition of the duties.

The CHAIRMAN said that several members intimately connected, not only with the general piece goods business, but also with that of the finer fabrics, had been quite as strong in protesting against the cotton duty as the Committee had been. He thought the Committee were right in

recommending the extension of local manufacture, and utilisation of the labor of the people of the country which was at present almost entirely devoted to agricultural pursuits. As regards the removal of the import duties, he quite agreed with Mr. Craik, and the Committee had expressed a hope in their letter that the time might not be far distant when the finances of the country would admit of free trade in cotton piece goods. He was sorry Mr. Craik did not agree with the action taken by the Committee in regard to the Bill. Most of the leading merchants were of opinion that it was desirable to ask for the repeal of the cotton duty, and it was for that reason that the Committee had made a strong protest against it.

The Hon'ble Mr. BULLEN SMITH spoke as follows :—

Mr. Chairman—as to this vexed subject of the duty on long-stapled cotton, I confess that, although I have no very strong feelings on the subject, my sympathies are more with the Committee than with my friend Mr. Craik, and I would rather have seen the tariff bill appear without this item. I particularly am at one with the Committee in the views they express as to the extreme desirability of doing what can be done to get some of the people of this country off the land, to lessen the number of those who

earn their livelihood as cultivators of the soil. The arguments of Mr. Craik, and others who think with him, may be theoretically correct, but we have been expressly told that the import duties are only kept on for financial reasons, and the desire and hope is to get rid of them, as lately put very plainly by the Secretary of State. This being so, it seemed to me hardly worth while to impose the new duty of which we have been speaking; it can bring little or nothing of financial assistance to the exchequer, and, even though its absence should savour a little of protection, I would rather that, than see anything passed which is likely to check in any degree the rising manufactures of this country. While on this subject, I have one more remark to make. There seems to be an impression abroad—indeed, I have seen it stated in the public prints—that I, and presumed my friend Mr. Murray, who was my colleague on the tariff committee early in the year, had been asked for, and had given, our opinion as to this cotton duty, before this Chamber had any information on the subject. But this is a mistake. The duty in question never came before the Tariff Committee, and those gentlemen who have read the Report of that Committee will be aware that it contains no notice of this subject. [Mr. MURRAY: I can confirm, as far as I am concerned, what the Hon'ble Mr. Bullen Smith has said. The ques-

X
tion of the duty on Cotton was not mentioned in the Tariff Committee. I was at home when the Act was passed, and no reference was ever made to me. I wish now to notice briefly the paragraph of the half-yearly Report which relates to Marine Surveyors, from which it will be seen that the local Government referred the request of the Chamber and Port Trust to the Government of India, and that nothing is likely to be done in the matter, pending an amendment of the general law relating to Merchant Seamen now, or about to be taken, in hand. In common with many, I regret this delay, and really cannot see that what we ask for is at all connected with Merchant Seamen. What we desire is that those exercising the calling of Surveyors of shipping and goods in this port, shall be under some control, amenable to some authority, and duly licensed. A case occurred lately which was certainly discreditable to some one in the highest degree, which was prominently noticed in the newspapers at the time, and I believe was brought before the Chamber. It is not my intention to speak of this matter at all personally, or to express any opinion upon the merits of either party in this particular case; but the scandal it afforded was so great that the necessity for what we ask has become more than ever apparent. On the one hand, we see charges of the gravest kind brought against the most prominent Surveyor of the port,

and, on the other hand, we have the most express denial of these charges. The statements are so utterly opposed to each other that both cannot be true. There must either have been gross neglect of duty and prevarication on the one hand, or falsehood on the other; and yet, with the publication of the particulars, this case, so full of interest to the merchants and underwriters of this port, falls to the ground: nothing is done, nor will be done, because there is no Board, or Committee, or Tribunal, whose duty it is to overlook the Surveyors of this port. Surely, this is an evil calling for remedy. I need not say that it is not for a moment contemplated that such a Board should attempt to interfere in the least with the conditions and regulations of Lloyds, or any other underwriting body, but it would be clearly their province to license only suitable men, and still more to institute proper enquiry, and take such subsequent action as might be found necessary when, as in the case to which I have already referred, specific complaint is made against the conduct of any Surveyor. I shall be glad if the Committee of the Chamber can see their way to a further representation to the Bengal Government on this most important subject, with the view of getting something done without waiting for the Merchant Seamen's Bill. I hope the Port Commissioners will make another move in the same direction, and I think their views

would derive much additional weight from independent action on the part of this Chamber.

Mr. MURRAY:—I am glad my friend Mr. Bullen Smith has touched upon the subject of the Marine Surveyors in this port. When I first was President of this Chamber the subject attracted my attention, and I wrote an important letter to the Government of Bengal on the necessity of placing the Surveyors under some legal enactments, as the pilots are. No notice was taken of this letter. When I returned to the Chamber as President, the correspondence relating to the New Merchant Shipping Act was submitted to us; but I found, to my astonishment, that this letter had been quietly omitted from the record. This fact was prominently brought to the notice of Government. But the letter and the important subject to which it refers are still allowed to slumber, and the scandals alluded to, and which it was intended to correct, are permitted to continue.

The CHAIRMAN said that the Committee would be very happy to take up the matter with the least possible delay. The reason why action had not been taken before on the subject was that the matter had been in the hands of the Port Commissioners, and it was believed that any action on the part of the Chamber might be premature. Now,

however, as the Port Commissioners were going up to Government again on the subject, the Committee would be very happy to strengthen their hands, as far as it lay in their power to do so.

Mr. CRAIK said that, in regard to the criticisms passed by the President and the Hon'ble Mr. Bullen Smith on his remarks in regard to the Tariff Act, he would desire to call the attention of the meeting to the fact that not one single word had been said which touched the real gist of his argument, which was (and he desired to impress this upon the Chamber) that the policy pursued by the Committee was a protective one; and that he considered that, as a mercantile Chamber, they would at all times occupy safer ground when they consistently advocated a system of complete non-protection, even when an opposite policy came gilded, in the eyes of the sanguine, with the remote advantages held out in this case by the Committee.

The resolution that the Report be received was then put and carried.

It was then proposed by the Chairman, seconded by Mr. Macmichael, and carried, that Messrs. King, Hamilton and Co. be admitted Members of the Chamber of Commerce.

On the proposal of the Hon'ble Mr. Bullen Smith

seconded by Mr. Murray, the following resolution was adopted :—That the thanks of the Chamber of Commerce be given to the Committee for their services during the past half-year.

A vote of thanks to the Chair concluded the proceedings of the meeting.

H. W. I. WOOD,
Secretary.

BENGAL CHAMBER OF COMMERCE.

Report of the Committee for the half-year
ended 31st October, 1875.

THE Committee have the pleasure to submit their Report on the principal questions which have come under their consideration during the past half-year.

CUSTOMS TARIFF ACT.

THE Committee have entered so fully into this important subject in their correspondence with the Supreme Government that it is scarcely necessary for them to do more than invite the attention of Members to the representations submitted on behalf of this Chamber and to the replies which His Excellency the Governor General in Council has been pleased to give.

The Committee appointed to revise the Tariff having sent in their Report in February last the commercial public naturally expected that its submission would be speedily followed by the

ordinary official announcement of the changes that had been decided upon; but as upwards of 3 months had passed without any such intimation, your Committee addressed the Government on the 31st May last, and again, impatient at the unusual delay that ensued, on 21st of the following month.

At length, however, the publication of the Tariff Act, which was passed at Simla at a meeting of the Legislative Council held there on the 5th August, placed the mercantile community in possession of the various amendments of the Tariff; and it is admitted that the general character of the changes and the concessions to trade, by a large reduction of import duties and by the abolition of duties on certain articles of export, have been received with considerable satisfaction and a just appreciation of the policy which desires to release commerce from burdens which impede its development. But, however excellent in all these respects, the Tariff Act is not without a blemish; and the imposition of a duty on imported long staple cotton appeared to your Committee so remarkable a departure from the policy above alluded to, and so totally at variance with the principles lately enunciated by Her Majesty's Secretary of State, that they were constrained to enter their protest against the tax.

From Chamber to Government of India.
31st May 1875.

By the Resolution of the Government of India, Financial Department, No. 6703 of 25th November 1874, the formation of a Committee for the revision of the Customs Tariff valuations was sanctioned.

Under the orders then issued the Committee commenced their duties early in January following, and they appear to have submitted their report without delay, as it was acknowledged in the Budget Statement published on the 13th March last, the Customs estimates having been framed after reference to it.

As considerable time has passed since the Government have had the report under consideration, and as the deferred publication of the orders of Government regarding the Tariff is causing great inconvenience to many of the commercial community, the Committee of the Chamber of Commerce direct me to request you will be so good as to express to His Excellency the Governor General in Council their hope that an early decision may be arrived at: and that His Lordship may be pleased to place at their disposal a copy of the Tariff Committee's Report.

From Govt. of India to Chamber of Commerce.

Simla, 11th June 1875.

In reply to your letter dated 31st May, 1875, I am directed to state for the information of the Committee

of the Chamber of Commerce that action on the report of the Committee lately appointed to revise the Customs Tariff valuations and other matters relating to the Customs duties generally, has been unavoidably delayed in consequence of certain further enquiries that were found necessary. The report will, however, be taken into consideration as soon as possible.

2. I am also to intimate that His Excellency the Governor General in Council regrets that he is not in a position to furnish the Chamber with a copy of the Tariff Committee's report.

From Chamber to Government of India.

21st June 1875.

The Committee of the Chamber of Commerce direct me to acknowledge the receipt of your letter No. 1459 of the 11th instant.

As considerable time—upwards of 3 months—had passed since the Tariff Committee submitted their report to Government, and as the Customs estimates in the Budget for the current year—published on 13th March—were declared to have been framed after reference to the Committee's recommendations, the Chamber's application of 31st ultimo was made in the confident expectation that the orders of Government would be speedily announced.

It is therefore with much regret the Committee now learn that no decision can at present be arrived at pend-

ing further enquiries, and they would urge upon Government the advisability of an early decision upon the Tariff question, which is of the greatest importance to the trade of the country.

Under the existing Tariff merchants are paying duties on valuations largely exceeding real values, thereby incurring actual loss, and the business of those who are bonding their goods in anticipation of a more equitable tariff, is obstructed by the uncertainty of the charges that may be introduced.

Under these circumstances the Committee trust His Excellency the Governor General in Council will pardon the renewal of their application for the earliest publication of the revised Tariff.

From Govt. of India to Chamber of Commerce.

Simla, 7th July 1875.

I am directed by His Excellency the Governor General in Council to acknowledge the receipt of your letter dated 21st June 1875 regarding the Customs Tariff.

From Govt. of Bengal to Chamber of Commerce.

Calcutta, the 16th August 1875.

In compliance with the instructions contained in the accompanying copy of a telegram dated 5th August 1875 just received from the Government of India, Financial Department, I am directed to forward for the information of the Committee of the Bengal Chamber of Commerce,

5 copies of the new Tariff Bill and Schedules therein referred to, with an intimation that instructions for giving immediate effect to them, have this day been issued to the Board of Revenue and to the Collector of Customs at this Presidency.

From Chamber to Government of India.

Calcutta, 28th August 1875.

I am instructed by the Committee of the Chamber of Commerce to acknowledge the receipt, from the Government of Bengal, of copies of the new Customs Tariff Bill which was passed at Simla on the 4th instant and came into force immediately thereafter.

His Excellency the Viceroy and Governor General in Council has no doubt been induced to pass this Bill at Simla in consideration of the necessity for an immediate reduction in values of imports, which have for a long time past borne very heavily upon importers, and also by the fact that the recommendations of the Tariff Committee might, to a certain extent, be considered to embody the opinions likely to be expressed by non-official members of Council. The Committee, however, having regard to the implied pledge made by His Excellency on 11th February 1873, when the Rules for the conduct of the business of the Legislative Council were discussed, trust that it may not be necessary to depart from this pledge with reference to any other Bills which affect the commercial community so largely as the present one.

The general bearings of the new Tariff Act are consistent and such as will tend to the development of the

trade of the country. The abolition of the export duties enables India to compete on even terms with other countries for her agricultural products, whilst the reduction of the values on some articles of imports and the reduction of duty on others, enables her to obtain her requirements from other countries on better terms.

Import duties at reduced rates have, it is true, been retained, but it is expressly stated that these have been retained not because it is the wish of Government to protect this country, but because the needs of Government are such as not to admit of their total abolition at present; in fact for the purpose of revenue, and for that purpose only.

The general scope of the measure is therefore in the opinion of the Committee sound and in the right direction, and they believe that, with a single exception, the provisions of the Act will tend to improve the condition of the country and cause general satisfaction.

The exception to which they allude is the proposal to levy a duty of 5 per cent on the importation of cotton—not the produce of Continental Asia or Ceylon—which they believe was not submitted for the consideration of the Tariff Committee, and which they think should have been fully discussed before it was passed into law.

The only allusion to this provision in any of the speeches made at the passing of the Bill was in that of the Honorable Mr. Hope. This gentleman is reported to have said—"It was the desire of Government, with the concurrence of the Council, to do whatever seemed to be in accordance with sound policy to prevent what little

evil might be thought to exist from assuming, through their neglect, ~~and~~ proportions." The Committee do not understand to what the Hon'ble Gentleman applies the term "little evil." The only meaning they can attach to the words is, that the home production tends to a loss of revenue; but even on this assumption they would submit that the tax is untenable.

The Committee presume that it is not the wish of Government to get more out of the import duty than they are now receiving. If this be so, then there can be little fear of "evil" arising from cotton manufacturing here, as the expanding requirements of the country are likely to absorb the increasing domestic production without lessening the quantity that will need to be imported. The growth of the manufacture must necessarily be slow, while the steadily improving communications all over the country are stimulating the consumption of cotton goods to a very remarkable extent, as is shown by statistics for the last 8 years. But even should the extension be rapid, it surely cannot be otherwise than satisfactory to the Government of India, more especially as, in helping to restore the balance of trade, the saving in exchange which would follow thereon would more than counter-balance any loss of revenue.

Apart from the foregoing considerations there is another, and still more important one, to which the Committee beg to draw attention. With the events of last year so fresh in their memory, they need hardly point out to His Excellency the extraordinary pressure of the population upon the soil, and the absolute dependence upon the weather and crops of almost the entire popu-

lation of India. The famine of 1873-74, although confined to a comparatively small area, cost the State six millions sterling. In so large a country as India a repetition of similar visitations in some quarter or other must be of almost constant recurrence, and, unless some steps are taken to remove the root of the evil, must result in a heavy charge on the public revenues. The Committee submit that the introduction of manufacturing industries would tend largely to relieve the existing pressure upon the soil, and render the population far more independent of Government aid than they can ever become as long as they depend upon agriculture, and agriculture alone, for their subsistence.

The Committee are no advocates of protection. They would gladly see the time when the state of the finances would allow of the total abolition of the import duty on cotton goods, and they protest against the present tax as opposed not only to the development of trade but also to the general interests of the country.

The Committee therefore pray His Excellency to reconsider the proposed levy of duty on imported cotton, and they trust that such reconsideration will lead to its abolition.

From Govt. of India to Chamber of Commerce.

Simla, the 20th October 1875.

I am directed by the Honorable the President in Council to acknowledge the receipt of your letter dated the 28th August 1875.

2. The Government of India is glad to learn that the Chamber considers the general scope of the Indian Tariff Act 1875 to be sound, and that with the exception of the imposition of a duty of 5 per cent on the importation of raw cotton not the produce of Continental Asia or Ceylon, the provisions of the Act will tend to improve the condition of the country and cause general satisfaction.

3. The Government of India has had occasion to explain in a despatch to the Government of Bombay No. 4084 dated 14th October 1875, relating to a memorial received from the Bombay Mill-owners' Association against the import duty on raw cotton, the reasons which led the Government of India to impose this duty. I am directed to forward copy of this despatch for the information of the Bengal Chamber of Commerce, and to express a hope that it may tend to remove some of the objections felt by the Chamber to this duty.

X 4. As to the Tariff Bill being passed at Simla, I am desired to remind the Chamber that the new Tariff had been very thoroughly considered in Calcutta by a Committee in which the mercantile community were influentially represented; and that, on the 31st May, and again on the 21st June, the Chamber "urged upon the Government the advisability of an early decision upon the tariff question as of the greatest importance to the trade of the country," and applied for "the earliest publication of the revised tariff."

5. Under the tariff superseded by Act XVI of 1875 merchants were, as observed in your letter dated 21st June, "paying duties on valuations largely exceeding

real values thereby incurring actual loss," it was known to all that a revision of the tariff was imminent and you assured the Government on behalf of the Chamber that "the business of those who were bonding goods in anticipation of a more equitable tariff was obstructed by the uncertainty of the changes that might be introduced."

6. Under these circumstances it would hardly have occurred to the Government of India, that the Chamber would have preferred the postponement of the new Act until the Legislative Council should meet at Calcutta, and the President in Council fails to perceive that such a course would have been expedient in the interests of trade.

7. The Chamber do not, it is observed, endorse the complaints which have been made elsewhere with respect to the Bill having been passed through all its stages at a single sitting. I am, however, to take this occasion to remark that this procedure was in accordance with established precedent; and that in the opinion of the Government of India it would be impossible without serious risk to the revenue and inconvenience to trade, to afford opportunity for the prolonged discussion of any modifications of the Customs Tariff which in the interests of the revenue or of the commercial community the Government may resolve to recommend to the Legislature.

From Govt. of India to Govt. of Bombay.

Simla, 14th October 1875.

I am directed by the Governor General of India in Council to acknowledge the receipt of a memorial from

the Bombay Millowners' Association transmitted by the Government of Bombay on the 28th of September, 1887.

2. The Government of India are gratified to find that the memorialists express their appreciation of the benefits which the Legislature has been able to confer upon the trade of India by the recent Tariff Act.

3. The memorialists pray that the duty of 5 per cent. *ad valorem* imposed upon raw cotton not the produce of Continental Asia or Ceylon may be remitted; and give the reasons why, as owning or interested in the cotton-spinning and weaving mills of the Bombay Presidency, they entertain strong objections to that duty.

4. In enumerating those objections the memorialists state that the duty has been imposed for the "express purpose of preventing the Indian manufactures from rising above their present level," and to "discourage and prevent their improvement and extension;" that this, moreover, has been done "for the benefit of a foreign industry," that is to say, for the benefit of the cotton manufactures of England. In other words, the memorialists believe that the duty is a protective duty, imposed in favor of English cotton manufactures to the prejudice of the cotton manufactures of India.

5. In order to show that such is not the case, it is only necessary to remind the memorialists that cotton manufactures imported into India pay a duty of 5 per cent. *ad valorem*. The imposition of a duty of 5 per cent. *ad valorem* upon foreign raw cotton was only intended, as was stated in the Government Resolution of the 12th of August last, to place, so far as is practicable, Indian and

foreign manufactures of the higher qualities of cotton goods upon the same footing as regards taxation.

6. The circumstance that the interests of the revenues of India happen in this particular point to be coincident with the interests of the producers of cotton goods imported into India appears to have misled the memorialists into fixing their attention solely upon the latter class of interests, while in framing their measures the Government of India had regard to the former. Thus there has been a misapprehension of the views which influenced the Government of India and the conclusions at which they arrived upon the whole subject of the tax upon cotton manufactures; and I am therefore directed to make some further observations upon the subject.

7. The report of the Tariff Committee showed that the cotton goods imported into India mainly consist of the higher qualities, which cannot be manufactured from the cotton grown in India. This opinion was formed after a careful examination of the statistics of the trade. Out of a total duty of more than £800,000 collected in the year 1873-74 from the imports of cotton goods, the Committee calculated that only £40,000 was paid upon the class of goods that can be manufactured from the indigenous staple. The memorialists, who have the best opportunities of knowing the facts, say that the attempts made by the Indian manufacturers to make the finer descriptions of cotton manufactures and yarn from Indian cotton have proved unremunerative and have been abandoned.

8. From calculations made in England, which are quoted in the Resolution of Government of the 12th of August, it appears that about half the whole quantity of

cotton goods consumed in India is produced either by handloom weavers or in Indian manufactories from Indian cotton, and that the remainder, consisting mainly of the higher qualities, is imported from England. The revenue derived from the imported cotton goods amounted last year to £900,000, and the Government of India felt themselves unable to sacrifice this revenue. 10. Up to the present time Indian manufacturers have, as the memorialists observe, confined their operations to working up indigenous cotton; but the Government of India understood from the advertisements of some of the Bombay Cotton Mills that it was intended to extend their operations, and to use American cotton for the purpose of producing higher qualities of goods. This is confirmed by the information now supplied by the memorialists.

11. The Government of India look with great satisfaction upon the extension of manufactures in India, but they are bound at the same time, in the interests of the public at large, to protect the revenue now derived from the higher qualities of cotton goods. It is obvious, that all such goods manufactured in India would, unless some tax be imposed upon them, escape payment of the duty now imposed upon similar goods imported from abroad, and that the revenue would suffer in proportion. If Indian manufactures of this class, as the memorialists seem to anticipate, should largely increase, this important source of revenue would be seriously affected.

12. In order, therefore, to protect the revenue, a duty of 5 per cent. upon foreign raw cotton imported into India was imposed, so that the same rate of duty might be

levied upon all higher qualities of cotton goods, whether produced in India or imported from abroad.

13. The Government of India were aware that, as stated by the memorialists, the quantity of foreign cotton hitherto imported into India and used in the Indian manufactures is but trifling. The memorialists appear to be of the opinion that the precaution of imposing a duty upon such cotton was unnecessary, at any rate for the present; but the Government of India considered that it was more fair to the Indian manufacturers to impose the duty at once when it could create little or no hardship, than to leave its imposition to some future time when capital might have been largely invested in the manufacture, and the trade might suffer a serious injury from the imposition of a new tax.

14. The Government of India have only followed the well-recognized principle that, in order to protect an important source of revenue, it is necessary to impose a tax upon articles manufactured within the limits of a country equal to the duty imposed upon similar articles imported from abroad. The circumstances of the production of the lower qualities of cotton goods did not appear to the Government of India to be such as to make the imposition of an excise upon such goods manufactured in India either necessary or expedient; but cotton manufactures of higher qualities stand in a different position, and the alternative of an import duty upon the raw material was adopted as preferable to any system of excise.

15. The Government of India therefore considered that, in imposing the duty of 5 per cent. *ad valorem* upon raw cotton not the produce of Continental Asia or Ceylon, they

protected an important source of revenue in a manner that is both fair in itself and the least oppressive and inconvenient to Indian manufacturers.

16. If the memorialists consider that the duty of 5 per cent. upon foreign raw cotton bears an unequal proportion to the duty of $8\frac{1}{2}$ per cent. upon foreign twist, the Government of India will be prepared to give due attention to any considerations which may be advanced upon this aspect of the question.

17. The Government of India have desired me to explain thus fully the reasons which have led them to impose the duty to which the memorialists object, and to add that as the Tariff Act has been submitted for the approval of Her Majesty, their memorial will be transmitted for the consideration of the Secretary of State for India.

18. I am to request that a copy of this letter may be communicated to the memorialists.

From Chamber to the Govt. of India.

Calcutta, 4th November 1875.

The Committee of the Chamber of Commerce direct me to acknowledge the receipt of your letter No. 4161 of the 20th ultimo, forwarding for their information copy of your letter No. 4034 of 14th idem to the Government of Bombay relative to a memorial from the Mill-owners' Association of that presidency: and they direct me to communicate the following observations in reply.

In their representation of 28th August last the Com-

mittee recorded the grounds upon which they based their objections to the imposition of a 5 per cent duty on imported long stapled cotton—not the produce of Continental Asia or Ceylon; and notwithstanding the reasons for that measure which have been fully explained in the 'enclosure' of your letter they are not prepared to admit that the action of Government is justified, or to withdraw their protest against the tax. On the contrary, the Committee contend that not only is the duty indefensible in theory, but that it is essentially at variance with the principles enunciated by Her Majesty's Government, who deprecate the continuance of import duties at all, and would, with the Chamber, be glad to see them disappear.

But as they learn that the Tariff Act has been submitted for Her Majesty's approval the Committee refrain from further comment on this disputed provision.

The President in Council has, however, afforded the Chamber the opportunity of addressing His Honor relative to their repeated application for early announcement of the decision of Government as to the revised Tariffs, and they venture to avail themselves of it, as they have been misapprehended on a material point in connection with that matter.

The question of revising the Customs tariffs—of imports specially—formed the subject of particular reference in the Chamber's Report for the half-year ended 30th April 1873; and in August of that year the Committee addressed the Government of India as to the expediency of amending them.

But no reply was given, nor apparently any action taken, by Government; and the Committee did not again urge

the matter until September 1874, when their renewed reference, strengthened by a similar movement on the part of the Manchester Chamber, resulted in the appointment of a Special Committee to revise the valuations for duty.

That Committee's report was submitted to Government about the end of February 1875; and it is worthy of remark—although the Chamber's allusions to the fact have not been noticed in any of your replies—that the Customs estimates for the coming year had been framed after reference to the report made by the Tariff Committee, and that those estimates were incorporated in the Budget Statement of the Hon'ble Sir Wm. Muir published on the 13th March. It is true that the Report was said to be under consideration by Government, but the Finance Minister's declared application of the proposed amendments of the tariff to his budget estimates created a general expectation that the publication of the Budget would be immediately followed by an official announcement of the revised tariff values.

The Committee of the Chamber fully believed that the only action which would be taken upon the recommendations of the Tariff Committee was a *revision of valuations*, and it was on this point alone they urged the speedy determination of Government, in order to put an end to the embarrassment which was being caused to trade. They did not for a moment contemplate the passing of a sweeping legislative measure such as the new Tariff Bill, of which no intimation had been given; and they conceived that the absence of all discussion on the Budget was a guarantee that no new legislative measure would be passed, regard being had to the following resolution

of His Excellency the Governor General in Council published in March 1873.

"As no legislative measure will be introduced in connection with the Budget of the coming year, it would be in contravention of the Indian Council's Act, 1861, that a financial statement should be made in the Council of the Governor General for the purpose of making Laws and Regulations. The minute recorded by the Hon'ble Sir Richard Temple, which contains the customary explanations of the Budget figures of the present year, together with his review of and opinions regarding the financial policy of the Government of India during the last four years, will be published, together with this Resolution, the Budget estimates, and Appendices, in the *Gazette of India* for general information."

Therefore, when the Government of India published the Hon'ble Sir William Muir's Budget for 1875-76 on the 13th March last, it was a fair inference from the authority above quoted that no legislative measure would be introduced in connection with that Statement: and that the revised Tariff valuations would be promptly announced—as they had been on former occasions, and notably in March 1869—by a notification in the Financial Department.

In 1869 Sir Richard Temple submitted his Financial Statement in the Legislative Council on the 6th March; and, remarking on Customs Revenue, said—"Regarding those items which depend on the state of trade, we have framed our estimate after consulting the best informed authorities on the spot, and after revising the tariff valuation, in order to suit the depressed prices obtained for various staples of commerce."

At that meeting of the Council an Act was passed giving the Governor General in Council power to revise and fix the values of merchandise for duty; and under the power thereby conferred His Excellency revised the then existing tariffs, and published the amended tariffs in Notification No. 1770 of 19th of the same month.

The position of Sir William Muir in estimating Customs Revenue in 1875 was identical with that of his predecessor; but the revised tariffs on which his estimates were based were not published for nearly 5 months after their submission.

For the above reasons, and as the Governor General in Council has the power, from time to time, by notification in the *Gazette of India*, to fix the values of imported and exported goods for levy of Customs duties, it was naturally expected that the earliest intimation regarding the Tariff would be given to the commercial public, and that the suspense under which their business was conducted would be terminated without delay.

Disappointed in that expectation, and believing that ample time had been devoted to the consideration of the changes recommended by the Tariff Committee, the Committee of this Chamber twice urged the expediency of an early decision: and they would strongly deprecate the inference that in such applications the Committee in any way concurred in the passing of the Tariff Bill at Simla.

The wording of the 2nd paragraph of the Chamber's letter of 28th August may possibly have led to the misapprehension; but the real meaning of that paragraph

was that, while the Tariff Act was passed at Simla to avoid further delay, the Chamber deprecated the departure from the understanding that no legislative measures affecting commercial interests would be passed except at meetings of the Council where non-official members could be present and take part in the discussion thereon.

From the Govt. of India to Chamber of Commerce.

Fort William, 26th November 1875.

I am directed by the Hon'ble the President in Council to acknowledge the receipt of your letter dated 4th November 1875, on the subject of the Indian Tariff Act 1875.

ADMINISTRATION OF THE CUSTOMS.

At the last general meeting of the Chamber the President's address included a reference to the unsatisfactory manner in which business was conducted at the Custom House, the uncalled-for and vexatious changes that had been introduced there, and the general dissatisfaction occasioned thereby.

The remarks of the President having attracted the notice of His Excellency the Viceroy and His Honor the Lieutenant-Governor, the Committee were called upon by the latter to state to what the President referred, and the following correspondence ensued.

*From Private Secretary to Lieutenant-Governor,
to the Chamber.*

Darjeeling, 18th May, 1875.

With reference to the remarks of the Chairman in the second page of the Report of the Bengal Chamber of Commerce from the 1st of November 1874 to 30th April 1875 on the subject of altered relations between that body and the Customs authorities, I am desired by the Lieutenant-Governor to ask you to have the goodness to state to what these remarks refer, as no complaints have been made to His Honor.

From Chamber to the Private Secretary.

Calcutta, 22nd May 1875.

In reply to your note regarding the remarks made by the late President of the Chamber as Chairman of the Meeting held on the 5th instant, with reference to the somewhat changed relations between the Chamber and the Customs authorities, I would beg attention to the succeeding observations which fell from Mr. Murray, and which clearly indicated that the change alluded to was a want of that harmony between the Chamber and the Collector which had previously characterised their business relations.

The matter contained in the body of the Report will show His Honor that several references had been made during the course of the last year from the decision of the Collector to the Board, and in some instance to the Governor of Bengal, and I presume that it was with special regard to these references that Mr. Murray's remarks were made.

Mr. Murray having left for England I am unable to communicate his own explanation, but I believe the above reply represents his meaning.

Should His Honor wish any further expression on the subject from the present Committee I will lay the matter before them, but I trust this will not be necessary as I feel assured that in future the good understanding that should always exist between the Collector and the Chamber will be maintained.

25th May 1875.

I am desired by the Lieutenant-Governor to acknowledge your letter of the 22nd May and to convey to you His Honor's thanks for the same.

From Chamber to the Private Secretary.

Calcutta, 1st June 1875.

At the usual weekly meeting of the Committee of the Chamber of Commerce held on Saturday the 29th ultimo, I submitted your note of the 18th, and my reply to it, regarding certain remarks made by the Chairman of the general meeting of the Chamber on the 5th idem.

The Committee understand from your acknowledgment of my answer that the Lieutenant-Governor apprehends the nature and scope of the remarks in question, but, since His Honor has introduced the subject, they desire me to take the opportunity of stating that the hindrances to business of which the late Committee complained continue to exist, that the duty therefore devolves upon the present Committee of supporting their predecessors

in urging upon Government the necessity for reform in the Custom House administration. Beyond the rigid adherence to forms, and vexatious interpretations of the law, which have formed the subject of common complaint, there are many matters of detail, with which I will not now trouble you, but which the Committee are prepared to bring forward at the proper time. Dissatisfaction upon these points is, as the Chairman at the Chamber's last general meeting observed, so wide-spread that no doubt can exist as to the expediency of investigating the complaints. An opportunity of doing so now appears to present itself. The Board of Revenue has already (see page 96 of Chamber of Commerce last Report) offered to discuss with the Chamber the adjustment of the daily Import and Export lists, and the Committee would suggest that the Board be instructed to extend its enquiries so as to embrace all points relating to Custom House organization, with a view to their re-adjustment upon a basis such as will better satisfy public convenience and introduce a more harmonious relationship with the Custom House than can exist under the present rules.

Darjeeling, 11th June 1875.

I am desired by the Lieutenant-Governor to acknowledge with thanks your letter of the 1st instant.

From Government of Bengal to Chamber.

Calcutta, 17th June 1875.

With reference to the remarks made by the President of the Chamber of Commerce in his opening address to the Members at their half-yearly meeting on the 5th May

last, regarding the alleged changed relations between the Chamber and the Customs authorities, I am directed to forward the accompanying extract, paras. 1 and 2, from
No. 322 dated 10th June 1875. a letter from the Government

of India, Department of Revenue, Agriculture and Commerce, and to request that the Committee of the Chamber of Commerce will favor the Lieutenant-Governor with a report showing in what manner the recent changes in forms and procedure ordered by the Supreme Government in consequence of the reorganization of the Statistical Department, to which it is presumed the President referred, have interfered with the business of merchants with the Custom House.

2. His Honor would also be glad to receive an expression of the Committee's opinion as to how the difficulties complained of could best be removed.

Extract from a letter from Government of India, to the Government of Bengal, 322 dated Simla, 10th June 1875.

Para. 1. I am directed to invite attention to the pas-

There are none of us who have not, to a greater or less degree, experienced the difficulty that now exists in the transaction of our Custom House business, owing to the arbitrary, and at the same time useless, changes that have been lately made, and the high homedness with which the Customs law is now administered. No one who has read the last notification in the papers from the Officiating Collector, listing all over, as it is, with threats of fines and penalties, or who will read the record of the two cases as stated in our report, will any longer wonder at the wide-spread dissatisfaction that is everywhere expressed.

sage extracted in the margin from page 2 of the Report of the Committee of the Bengal Chamber of Commerce for the half-year ending the 30th April last, and to state that it has occurred to the Governor General in Council that the dissatisfaction of the

Chamber with the mode of transacting the Custom House

business referred to, may be partly due to the changes in forms and procedure rendered necessary by the reorganization of the Statistical Department.

2. I am therefore to suggest that it might be well to ascertain directly from the Chamber of Commerce whether it is anything in the new arrangements ordered by the Government of India that they complain of, as, if so, His Excellency in Council would be glad to give their views his best attention, or whether it is solely with the manner in which the changes were carried out by the local officials that they were dissatisfied. In the latter case His Honor the Lieutenant-Governor would of course deal with the matter.

From Chamber to Govt. of Bengal.

Calcutta, 2nd July 1875.

I am directed by the Committee of the Chamber of Commerce to acknowledge your No. 1496 of 17th ultimo, forwarding extract of a letter from the Government of India with reference to the remarks made by the late President of the Chamber at the half-yearly meeting in May last on the subject of the changed relations between the Chamber and the Customs authorities.

With reference to the dissatisfaction which has been caused from the change of forms and procedure it has been two-fold,—arising, (1) from the actual changes themselves which have largely and, as the Committee believe, unnecessarily increased the work of merchants, and (2) from the arbitrary manner in which the changes were carried out by the Collector.

In reply to paragraph 2 of your letter I am directed by the Committee to state that in their opinion much of the dissatisfaction which exists might be obviated by the abolition of the summary which is now required to accompany each pass for import and export cargo.

This summary is not only very objectionable as entailing an increase of 50 per cent. to the work of importers, but is also useless, inasmuch as it contains no more information than the pass to which it is attached. The only possible apparent reason for its being demanded is that either the Custom House establishment or that of the Statistical Department may be saved the trouble of abstracting from the passes the information it contains. This, the Committee submit, is not a sufficient ground for not only burdening merchants with extra work in their own offices, but also for subjecting them to material delays and inconveniences at the Custom House in the clearance of their goods.

The evils of the summary are as follows :—

First.—The merchant is compelled to make three copies of the pass for goods instead of two.

Second.—The fact of there being three copies of the pass to examine at the Custom House instead of two entails delay, which under the new port regulations is apt to cause actual loss to importers, by rendering them liable to heavy wharf rent.

Third.—A portion of the Custom House staff, which is already weak, is employed in examining these summaries to the detriment of other work.

To counterbalance these three substantial objections there is only the saving of work to the Custom House or Statistical Department, which the Committee submit should not fall upon merchants.

There are also objections to the details which merchants were called upon to furnish by the Schedule attached to the notice of 17th February last, but as this Schedule is under revision by the Statistical Department the objectionable details will doubtless be waived.

The abolition of the summary would, therefore, the Committee believe, obviate much of the dissatisfaction arising from the new forms, but at the same time they desire me to state that the scope of the late President's remarks extended beyond this, and they believe that a revision of the Customs Act is necessary to promote a better understanding between the Collector and the Chamber. They have already addressed a letter on this subject to His Honor of which I annex copy, and they desire me to express a hope that the matter will have His Honor's early attention.

THE CUSTOMS DAILY REPORTS.

SHORTLY after your Committee came into office they took up the question of the publication of the daily import and export lists at the point where it had been left by their predecessors, and the result of their action in the matter is recorded in the following correspondence.

From Chamber of Commerce to Board of Revenue.

Calcutta, 28th April 1875.

I am desired by the Committee of the Chamber of Com-

merce to acknowledge the receipt of your letter No. 451 of the 21st instant, relative to the proposed appointment of a Committee of merchants interested in the various branches of the trade—imports, exports and shipping—to co-operate with the Collector of Customs in preparing a form of daily lists that would be generally accepted and in reply, to inform you that while they concur in the suggestion, they have thought it better—on the eve of retirement from office immediately—to leave the selection of representative members to their successors by whom the matter will no doubt be promptly taken up.

Calcutta, 7th June 1875.

In continuation of my letter of 28th April I beg to state for Mr. Dampier's information that the present Committee of the Chamber are having under consideration the replies of members on the subject of the Customs Daily Import and Export lists, and that they hope to be in a position shortly to avail themselves of Mr. Dampier's invitation to discuss that question in the manner proposed by him.

Calcutta, 21st June 1875.

The Committee of the Chamber of Commerce desire me to follow up my letter of 7th instant by saying that they are ready to place themselves at the Board's disposal for the purpose therein referred to; but they suggest that that discussion be postponed until they receive an answer to a reference made to His Honor the Lieutenant-Governor, copy of which is herewith forwarded.

(The letter dated 1st June is given in preceding paragraph, page 23.)

Calcutta, 12th August 1875.

The Committee of the Chamber of Commerce desire me to say that, as they have not received a reply to their communication to His Honor the Lieutenant-Governor, copy of which was forwarded with my letter of 21st June, and that as it is desirable to avoid any further delay in discussing with the Board the matter of Custom House publications—especially as further references as to classifications have been made to the Chamber—they will be glad if the Hon'ble Mr. Dampier will make it convenient to carry out his purpose of receiving the Chamber's representatives.

From Board of Revenue to Chamber.

Calcutta, 23rd August 1875.

With advertence to your letter dated 12th instant, I am directed to state that the Member in charge understands the wish of the Chamber to be that effect should be given to the proposals contained in the Board's letter No. 451 dated 21st April as to appointing a Committee to revise the form of lists of Daily Imports and Exports. If the Chamber will be good enough to nominate their representatives, the Member in charge will associate them with the Collector of Customs and with two or three others, members of the mercantile community, who may be willing to give their assistance in the matter.

Calcutta, 25th August 1875.

I am instructed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter No. 937 of 23rd instant, and to state for the information of the Board that Mr. E. C. Morgan—their President—and Mr. J. Morison of Messrs. Ker, Dods & Co., will be glad to act as their representatives on the Committee to settle the Customs Daily Lists.

From Board of Revenue to Chamber.

Fort William, 2nd September 1875.

In reply to your letter dated 25th ultimo, I am directed to forward for the information of the Chamber, copy of a letter which the Member in charge has caused to be addressed to the Collector of Customs this day. The Collector will communicate further with the gentlemen who have consented to give him their assistance on the Committee.

From Board of Revenue to the Collector.

Fort William, 2nd September 1875.

With reference to your predecessor's letter No. 182, dated 9th April last, I am directed to forward for your information, copyⁿ of a letter which the Member in charge caused to be addressed to the Chamber of Commerce, on the subject of the revision of the forms in which the Daily lists of Imports and Exports are published.

ⁿ No. 351 dated 21st April last.

2. The Chamber have accepted the proposal made by the Member in charge, and have nominated their President, Mr. E. C. Morgan, and Mr. J. Morison of Messrs. Ker, Dods and Co., to act as their representatives on the Committee, to assist* you in revising the forms in question. Mr. Robert Stewart of Messrs. Gladstone Wyllie and Co., and Mr. R. Steel of Messrs. Cox, Steel and Co., have also, at Mr. Dampier's request, expressed their willingness to sit on the Committee.

3. The Board's letter No. 451, dated 21st April, seems to contain all that is necessary for the guidance of the Committee. Their object will be to take into consideration the interests of the different classes of subscribers to the Daily Lists, and to devise such new forms or to introduce such modifications into the present forms, as shall on the whole be best calculated to meet the convenience of all the classes interested; and, in so doing, the Committee will no doubt give due weight to the consideration that the form adopted for these Daily lists will be of importance to you in the preparation of other statistics.

4. The Member in charge requests that you will put yourself in communication with the four gentlemen who have been named above, (to whom copies of this letter and of its enclosure have been furnished,) and arrange with them for carrying out the revision. You will be good enough to report to the Board the conclusions which may be arrived at.

From Board of Revenue to Chamber.

Fort William, 30th October 1875.

In forwarding a copy of the correspondence noted on the margin* on the subject of the introduction of certain changes in the Daily Import and Export lists in use at the Cal-

* Calcutta Customs Collector's letter No. 472, dated 21st September 1875, and Board's reply.

cutta Custom House the Member in charge desires me to convey his thanks to Messrs. Morgan and Morison for their assistance in the matter.

From Collector to the Board.

Fort William, 21st September 1875.

With reference to your letter No. 357 B. of the 2nd instant I have the honor to submit a report of the proceedings of the Committee who met to assist me in recasting the Daily Import and Export Lists.—

2nd. The following were the additions and alterations asked for.

1st. That importers be required to give the size of their grey goods in length by yards and width by inches, and not to use fractional denominations such as $\frac{1}{2}$, $\frac{3}{4}$, &c.

2nd. That Jaconets should be separated from Tanjibs.—

Dhooties. ” ” Sarees.

3rd. That all Turkey Red Goods should be specified as such.

4th. That the yardage of Melton cloth and number of pieces of Melton shawls should be quoted :

5th. And that under the head of all other articles in the case of any importation of the value of upwards of Rupees 3,000 the names of importers should be added.

It was not considered necessary to give any further details in the classification of Grey or Bordered Dhooties, nor the weight of Bordered Grey Goods.

Exports.

6th. The only change that appeared necessary is that Gunnies should be divided into bags and cloth, separating *handloom* from *powerloom* manufacture.

3. These alterations are so few and so easily arranged for that I was able at once to undertake that they should be made.

4. The attention of the Committee was given to the questions :—

1st. As to the advisability of the daily publication of Import manifests. There appeared to be considerable diversity of opinion on this point, but as the representatives of the shipping interest said that it was of importance to them and the remainder did not object to the publication, it was decided that it was unnecessary to withdraw the publication of information to which the subscribers had become accustomed.

2nd. As regards the export manifest, it was urged that much advantage would be gained if the agents of the ship could be allowed to file a really correct manifest

within a certain number of days, say 3 clear working days after the clearance of the ship under some guarantee, or penalty, enforceable in case of non-compliance. I pointed out to the Committee that under Sections 126, 128 and 129 of Act. VI. of 1863, the law as it now stands, would require recasting; at present the manifest must be filed at the time of requesting a port clearance, and though there is some license allowed on this point still no ship is allowed to get her clearance paper finally till the manifest is filed.

5. I do not consider, provided that the Collector of Customs is armed with sufficient authority to enforce what is necessary, that the request is unreasonable, and also I consider that it would be advantageous to this office and the public alike, if a carefully prepared and correct manifest were put in 3 days after the ship's departure, instead of a hastily prepared and incorrect and at the time of departure as is generally the case now. To this end I would recommend that the Collector be empowered, when he shall think fit, upon a deposit of Rs. 1,000 by the agents, to be forfeited in case of non-compliance, or commutable if the Collector sees reason to a fine of less amount, to allow the ship to obtain her outward clearance upon the condition that the Agents file a correct and true manifest within three working days after the ship has cleared. It will prove a great boon to the shipping interest, and for all essential purposes it will not in any way cause inconvenience to this office.

6. Sections CXXIX might be supplemented thus.

Provided that it shall be competent to the Officer in charge of the Custom House to allow the export manifest

of a vessel to be filed by the Agents of such vessel within three clear working days after such vessel has cleared under a penalty not exceeding Rupees 1,000 or such guarantee as he may think fit.

From Board of Revenue to the Collector.

Fort William, 30th October 1875.

I am directed to acknowledge the receipt of your letter No. 472 dated 21st ultimo, submitting a report of the proceedings of the Committee who met to assist you in recasting the Daily Import and Export lists; and in reply, to state that the Member in charge approves (as has already been communicated to you unofficially) of the changes which the Committee have proposed should be introduced in the present forms and practice of the Custom House. These are—

- (1) That importers be required to give the size of their grey goods in length by yards and width by inches, and not to use fractional denominations such as $\frac{1}{2}$, $\frac{3}{4}$ &c.
- (2) That Jaconets should be separated from Tanjibs, and Dhooties from Sarrees.
- (3) That all Turkey Red goods should be specified as such.
- (4) That the yardage of Melton cloth and number of pieces of Melton shawls should be quoted.
- (5) And that under the head of all other articles in the case of any importation of the value of upwards of Rupees 3,000, the names of importers should be added.

2. The Member in charge also sanctions the continuance of the daily publication of import manifests referred to in paragraph 4 clause (1).

3. The proposal discussed in the latter portion of your letter, *viz*: to extend the time within which export manifests need be filed, is under consideration, and Mr. Dampier intends consulting the Customs authorities at Bombay and Madras on the subject.

THE CUSTOM HOUSE.

THE keeping the Custom House open during a portion of the Doorga Poojah holidays has again formed the subject of correspondence with the Government, and the Committee hope that the arrangements adopted on the recent occasion contributed to the convenience of those who had business to-transact.

From Board of Revenue to Chamber of Commerce.

Fort William, 21st June 1875.

I am directed to inform you that your letter of the 25th January last to the address of the Secretary to the Government of Bengal, Judicial Department, relative to the opening of the Custom House during the Doorga Poojah holidays in October last, and the suggestion of the Board to disallow for the future the privileges granted on that occasion and merely to give facilities for entering and clearing vessels, has been referred to the Member in charge for an expression of his opinion.

2. Mr. Dampier sees nothing to be gained by following up any further the particulars which have been advanced by the Custom House authorities and criticized by the Chamber, but if the Chamber wish to have the experiment tried again on the same terms as last year he is ready to ask the Government to accede to their wishes.

3. The authorized Doorga Poojah holidays this year are from Monday the 4th October to Saturday the 15th, inclusive; of these days it has been ascertained that this year, as is occasionally the case, five (from Wednesday the 6th to Sunday the 10th inclusive) are considered absolutely necessary for the performance of the religious rites of the Hindoos.

4. I am to enquire whether the Chamber would be satisfied by its being arranged that the Custom House should be kept open, under the same conditions as it was last year, during every day of the holidays, except from Wednesday the 6th to Tuesday 12th inclusive, *i. e.*, that it should be kept specially open under these arrangements on Monday and Tuesday the 4th and 5th, and on Wednesday, Thursday and Friday the 13th, 14th and 15th. These days have been suggested by the Collector of Customs as likely to be the most convenient on the whole, notwithstanding that the Luckee Poojah day, the 14th, is one of those on which it is proposed to keep his office open for business.

From Chamber of Commerce to Board of Revenue.

Calcutta, 2nd July 1875.

The Committee of the Chamber of Commerce direct me

to acknowledge the receipt of your letter No. 698 of the 21st ultimo, and to express their obligations to the Hon'ble Mr. Dampier for his readiness to ask the Government to accede to their wishes in the matter of keeping the Custom House open during a part of the Doorga Poojah holidays in October next.

The Committee believe that the mercantile community will gladly avail themselves of the opportunity of continuing their business during the holidays and under the same conditions as were observed last year; but they do not clearly understand (seeing that 5 days—from the 6th to 10th October inclusive—are allowed as absolutely necessary for Hindoo ceremonies) under what circumstances it is proposed to keep the Custom House closed on the two following days, the 11th and 12th as well, and they hope that it can be so arranged as to give merchants the advantage of those 2 days.

Calcutta, 12th August 1875.

The Committee of the Chamber of Commerce desire me to express their hope that their request as communicated in my letter of 2nd ultimo, regarding the Custom House being kept open during the Doorga Poojah holidays has received the Board's approval, and that His Honor the Lieutenant-Governor has been pleased to sanction the arrangements applied for.

From Board of Revenue to Chamber of Commerce.

Fort William, 20th August 1875.

With advertence to your letter dated 12th instant, I am

* Extract, paras 1 to 4 of the Board's letter to Government, No. 528 B., dated 16th July 1875.
Government Order No. 2555, dated 11th August 1875.

directed by the Member in charge to forward for the information of the Chamber a copy of the papers marginally* noted, regarding the transaction of business at the Calcutta Custom House during the ensuing Doorga Poojah holidays, and to draw their attention to para. 2 of Government Order No. 2555 dated 11th idem.

Extract from a letter from the Officiating Secretary to the Board of Revenue, L. P., to the Secretary to the Government of Bengal, Revenue Department, No. 528B., dated the 16th July 1875.

Para. 1. With advertence to Government Order No. 1467, dated 8th April last, I am directed to state that the criticisms of the Bengal Chamber of Commerce on the reports of the Collector and Deputy Collector of Customs, Calcutta, regarding the result of the arrangements made for the transaction of business at the Custom House during the Doorga Poojah holidays, contained in the enclosure of the Government Order under reply, were forwarded to Mr. Maclean, the Officiating Collector, who has replied at some length, but the Member in charge thinks it very undesirable to follow the particulars of this discussion. He, therefore, does not trouble the Government with the Collector's reply.

Para. 2. The main point is that the Chamber of Commerce are anxious to have the experiment of keeping the Custom House open for business during a part of the Doorga Poojah holidays repeated this year on the same special conditions as last year. These special conditions were as noted in the margin, and the Member in charge thinks that the Government will be willing to accede to the request made by the Chamber.

1. Persons who had to pass goods for either export or import during the holidays were required to deposit with the Collector of Customs, before the commencement of the holidays, a receipt or guarantee from the Bank of Bengal for a specific amount, beyond which credit was not allowed.

(2) No cash was allowed to be received on any account.

(3) And a guarantee was taken from all merchants, firms and other persons who used the Custom House during the holidays for payment of the remuneration due to the Custom House officials who were obliged to attend on the dates on which the Custom House remained specially open.

Para. 3. The arrangement sanctioned by the Government last year in Government Order No. 3108 of 3rd August 1874, which was accepted by the Chamber in their letter to the address of Government, dated 27th July 1874, was founded on the general "principle that the Custom House shall be closed for seven days only during the Doorga Poojah festival, it being left to the Collector of Customs to determine the days each year." (Vide Board's letter to Government, No. 422, dated 8th July 1874, of which the proposals were accepted.) This year the holidays are from Monday the 4th to Friday the 15th October, inclusive. Of these, five days, from Wednesday the 6th to Sunday the 10th, inclusive, are absolutely required for the performance of the religious ceremonies of the Hindoos, and the 14th Thursday, is the Luckee Poojah day, which is ordinarily kept as a strict holiday. The Collector, however, whom the Member in charge has consulted, reports that, for the sake of giving the seven close

days consecutively, it would be advisable to keep the Custom House open on the Luckee Poojah day, and further recommends that the seven close days should be from Wednesday the 6th to Tuesday the 12th, inclusive, the Custom House being thus kept specially open for business on Monday and Tuesday the 4th and 5th, and from Wednesday the 13th to Friday the 15th up to 2 p. m., inclusive.

Para. 4. Mr. Dampier inquired from the Chamber

* Vide enclosed letter dated 2nd July 1875, from the Bengal Chamber of Commerce.

whether they would be satisfied by this arrangement. The Chamber* while expressing their general acceptance of it, add that they do not clearly see under what circumstances it is proposed to keep the Custom House closed on the two following days, the 11th and 12th as well, and they hope it can be so arranged as to give merchants the advantage of those two days. This is going beyond what the Government sanctioned for last year, and the Member in charge leaves it to the Government to decide on general considerations whether the holidays of Government employés in the Calcutta Customs Collector's office shall be reduced to the days which are considered absolutely necessary for their religious observances. In that case they may fairly claim to have the office closed on Thursday the 14th for Luckee Poojah, notwithstanding that the Collector of Customs has somewhat weakened the force of the claim founded on the term required for religious observances by recommending that the office be kept open on that day so as to add one day to the consecutive days.

*From Offg. Under-Secy. to the Govt. of Bengal
to Board of Revenue.*

Calcutta, 11th August 1875.

I am directed to acknowledge the receipt of your letter No. 528B, dated the 16th July, with its enclosures, and in reply to say that the Government of India will be asked to sanction this year the Board's proposal to carry out, during the approaching Doorga Poojah holidays, the arrangements experimentally sanctioned last year, under which the Custom House was closed for seven days only.

2. I am at the same time to request that you will be good enough to draw the attention of the Bengal Chamber of Commerce to their letter of the 25th January last, in which the Chamber asked for the renewal, this year, of the privilege granted last October, and to their letter of the 6th January 1874, in which, after discussing the claims of Government employés on the one hand, and the interests of commerce on the other, the Chamber arrived at the conclusion that seven days' holiday was an unavoidable minimum, and that, by the grant of this period, "no class privilege would be abrogated."

From Chamber of Commerce to Board of Revenue.

Calcutta, 30th August 1875.

The Committee of the Chamber of Commerce desire me to acknowledge the receipt, on the 25th instant, of your letter No. 925 of 20th idem and its enclosures, relative to the transaction of business at the Custom House during the next Doorga Poojah holidays.

They note that the vacation will be held from Monday the 4th to Friday the 15th October inclusive, and that it is proposed to keep the Custom House open on the first 2 and last 3 days, with the view to meet the convenience of the trade of the Port.

They trust that due notice of the arrangement will be given in order that business in progress may not be interfered with by the withdrawal of the usual means of despatch for the entire intermediate week during which the Custom House will be closed.

CUSTOMS ACT.

THE Committee's last report contained a correspondence with Government on the subject of duty paid inadvertently in excess of what was due. The case was subsequently submitted for the consideration of His Excellency the Governor General in Council, whose decision upholds the orders passed by the Government of Bengal.

From Chamber of Commerce to Govt. of India.

Calcutta, 28th April 1875.

The Committee of the Chamber of Commerce desire me to submit for the consideration of His Excellency the Viceroy and Governor General in Council the annexed correspondence, which has recently passed between His Honor the Lieutenant-Governor of Bengal and them-

selves, regarding certain provisions of the Consolidated Customs Act, VI. of 1863, and their respectful request that His Excellency will be pleased to communicate the view which His Excellency may take of the case.

The circumstances which led to that correspondence may be briefly stated.

About 6 months ago a mercantile firm imported certain merchandise, paid duty on a declared value, and removed the goods to their own premises. *Four days* afterwards they discovered that, by an error on the part of their sircar—whose mistake was not detected by the Government appraiser, although he had invoice and samples, as well as the goods themselves, in his possession—the bulk of the goods had been considerably overvalued; they consequently forthwith applied for a refund of excess duty erroneously levied and paid: but their application was held by the Collector to be barred by section 62 of the Customs Act, and on appeal to the Board of Revenue, and subsequently to the Government of Bengal, the objection taken by the Collector was considered valid, and fatal to the importer's claim.

The case having been brought to the notice of the Committee of the Chamber they were of opinion that there was room for a further appeal to His Honor the Lieutenant-Governor, inasmuch as sufficient stress had not been laid on the provision contained in section 186. They therefore addressed His Honor, by whom the matter was referred for the opinion—not, as is usual, of the Advocate General, but—of the Superintendent and Remembrancer for Legal Affairs; but the reply of that officer being unfavorable to the Committee's interpretation of

the section, the Lieutenant-Governor was unable to modify the orders already passed.

Although the Government of Bengal are content to accept the opinion of the Legal Remembrancer, the Committee believe they are justified in adhering to their own construction of the section: and the following observations are submitted in support of their contention that the opinion upon which the Lieutenant-Governor's decision is based is at variance with both the letter and spirit of the Act.

The section in question has or has not some significance: if it has *not*, it is clearly out of place in the statute; if it *has*, the inquiry arises, what is its meaning? and in what manner and under what circumstances is it applicable?

Although it is comprised under the heading "Miscellaneous Provisions"—the several headings having been evidently employed with the view to group together sections bearing on special portions of the Act—the 186th section has as much legal force as any other: indeed the fact of its introduction among the "Miscellaneous Provisions" points strongly to the probability of its having been framed for the special purpose of meeting contingencies unprovided for elsewhere, and giving relief in exceptional cases. The Committee are unable therefore to admit that—as declared by the Legal Remembrancer—the section must be taken as *subject* to section 62: they incline to the opinion that it should be taken as *connected therewith*; and that circumstances may give it an overriding force.

That this was the intention of the legislature may be reasonably inferred from a comparison of its provisions with those of the section immediately preceding. If the former holds good for Government the latter holds good for the merchant: the one has the power to demand and recover payment of duties short levied, the other has the power to restore duties over levied: they are reciprocal obligations, fair alike to both interests, and common equity requires their impartial recognition.

The Legal Remembrancer is of opinion that the claim is barred by the 62nd section, the goods having been removed from the Custom House and no re-valuation being thereafter admissible: but the Committee submit that *re-valuation* is not the point at issue, as the importer adhered to the original valuation, but rested his claim on the result of its *inadvertent misapplication*.

It appears to the Committee that when cases arise which are fairly appealable under circumstances covered by the Act—inadvertence, error, or erroneous interpretation—a liberal construction of the law should guide the authorities in deciding differences between the merchant and the Government officials; and that if any reasonable doubt exists as to the true meaning of the law, and the good faith of the merchant is not discredited in a transaction in which he believes he has been hardly dealt with, the relief sought for by him should not be withheld.

The Committee therefore respectfully submit this reference for the favorable consideration of His Excellency, and for an authoritative interpretation of the sections which bear upon the case.

From Govt. of India to Chamber of Commerce.

Simla, 25th June 1875.

I am directed to acknowledge the receipt of your letter dated the 28th April 1875 to the address of the Secretary to Government in the Legislative Department, and in reply to state that His Excellency the Governor General in Council sees no reason for interfering with the orders passed by His Honor the Lieutenant-Governor in the matter to which your letter refers.

Wharf rent charged by Port Commissioners.

It will be noticed from the following correspondence that in consequence of the Port Commissioners not recognising all the public holidays on which the Custom House is closed, consignees of cargo landed at the jetties have in some instances been charged with rent on packages which they could not clear owing to the suspension of business at the Customs; and that a satisfactory solution of the difficulty complained of has been obtained, by the Commissioners' engagement to remit the rent if sufficient proof be submitted that consignees have been unable to clear their goods owing to the Custom House being shut, and from no fault of their own.

From the Chamber to the Port Commissioners.

Calcutta, 13th September 1875.

It has been represented to the Committee of the Chamber of Commerce that considerable inconvenience arises from a want of uniformity of observance by the Port Commissioners of public holidays sanctioned by the Government of India.

The authorised holidays are 30 in number, but of these the Commissioners recognise only 20, as per Byelaw No. 20 of the Port Trust: and the consequence is that consignees of cargo landed at the Commissioners' jetties are charged wharf rent for 10 days during which they can take no steps for the removal of their goods.

As illustrating this I am instructed to bring to your notice that on the 24th of last month the Custom House was closed on account of the Hindoo festival Jummo Ostomee, but as that day is not recognised by the Port Commissioners it was included within the 48 hours allowed for clearance of goods before rent is incurred; so that merchants having goods landed on that day had to pay rent on packages which they could not possibly clear within the limited time.

Again:—there will be an authorised holiday on the 29th instant, on which day the Custom House will be closed; but as it is not recognised by the Commissioners, merchants will be in the disadvantageous position above noted.

And so as regards each day which the Port Commissioners hold to be a working day, but on which the Custom House is closed for business.

This matter was the subject of correspondence between the Commissioners and the Committee of the Chamber four years ago; and it is again submitted to the attention of the Commissioners with the view to their considering the expediency of amending their Byelaw in this respect.

If, however, the Commissioners should be of opinion that the existing number of holidays recognised by them should not be disturbed as regards their own establishment, the Committee submit that importers of goods landed at their jetties should not be charged with wharf rent on packages which cannot be cleared in consequence of the Custom House being closed.

From the Port Commissioners to the Chamber.

Calcutta, 24th September 1875.

In reply to your letter of the 13th instant regarding the holidays recognised by the Commissioners I am directed, in terms of a resolution passed upon the subject, to request the favor of your stating whether the matter complained of is really one of such practical inconvenience as to justify the Commissioners in taking, what they cannot but consider, a backward step.

2. I am to bring to the notice of the Chamber that the grant of the relief requested to consignees of cargo involves an additional burden to owners of ships; who will certainly object to their vessels remaining idle and

will therefore have to pay additional fees for working on the extra holidays it is now proposed to create.

3. I am also desired to invite the attention of the Chamber to the fact that by the new Custom House regulations for the Doorga Poojah holidays, the difference between the number of sanctioned Government holidays and those recognised by the Commissioners is reduced to five days.

From the Chamber to the Port Commissioners.

Calcutta, 27th September 1875.

The Committee of the Chamber of Commerce direct me to acknowledge the receipt of your letter No. 1444 of the 24th instant; and, in reply, to say that as their representation was based upon an actual instance of the practical inconvenience resulting from the arrangements of the Port Commissioners, there can be no doubt that the system in force is open to the objection advanced against it.

And I am to point out in answer to the 2nd paragraph of your letter that it was not intended by the Committee to throw any additional burden upon the owners of vessels discharging at the jetties, and that their proposition would not be attended with such a result. No extension of time for removal of goods is sought for; the work at the jetties and jetty sheds will proceed in ordinary course, and consignees will continue, as at present, to remove goods as early as may be practicable. All that the Committee ask is that consignees may not be charged rent over a period during which a Government regulation pro-

vents their taking the necessary steps for procuring delivery of their goods.

The Committee will be quite satisfied if the Port Commissioners, whilst granting the concession applied for, protect themselves with a reservation such as will provide that applications for remission of rent be accompanied by sufficient proof that removal could not have been effected within the allowed time; and they believe that this will commend itself to the Port Commissioners as an equitable adjustment of the question.

From the Port Commissioners to the Chamber.

Calcutta, 6th November 1875.

Your letter of the 27th September 1875 having been considered by the Commissioners at their last meeting, I am directed to inform you that the Commissioners are prepared to accept the proposal made by the Committee of the Chamber, and will remit the wharf rent if the application for remission is accompanied by sufficient proof that owing to the Custom House being shut the consignees have been unable, without any fault on their part, to clear their goods.

From the Chamber to the Port Commissioners.

Calcutta, 18th November 1875.

I am instructed to acknowledge the receipt of your letter No. 1641 of the 6th ultimo, and to express the satisfaction with which the Committee of the Chamber have received the decision arrived at by the Port Commissioners regarding the remission of wharf rent.

LEGALITY OF PUBLIC HOLIDAYS.

The subject of the following correspondence is commended to the attention of Members, as the question raised is an important one, *viz.*, whether holidays allowed by departmental orders of Government do not require the sanction of law.

The Bombay Chamber holds as illegal the practice of Banks requiring bills falling due on such holidays to be paid previously, and without rebate of interest; and your Committee concur in that view, for they think that a Government Notification is not sufficient to give legal force to the custom which similarly prevails in Calcutta.

From Bombay Chamber of Commerce to Chamber of Commerce, Calcutta.

Bombay, 18th September 1875.

A good deal of dissatisfaction exists amongst the mercantile community of this city at the frequent occurrence of holidays, not recognised by law, and at the illegal practice which obtains with the Banks of requiring bills falling due on such holidays to be paid previously, and that, too, without any rebate of interest being allowed.

The Committee have requested the local Banks to name the days during the year, on which they propose

to close on account of holidays, and if the Committee approve of the holidays so proposed, they intend applying to Government to take the necessary steps to give the holidays the sanction of law. A question, however, has arisen as to what measures are necessary to make the holidays legal, —whether an Act of the Legislative Council is necessary, or whether a resolution of the Governor in Council passed on the mere application of the local Chamber, and not by virtue of the powers contained in any Legislative Act, would be sufficient. Holidays are made legal in England either by Act of Parliament or by Royal Proclamation, but it appears to the Committee to be doubtful if a resolution of the local Government would be sufficient to make a holiday legal in this Presidency, unless the resolution was passed in pursuance of the powers conferred by a legislative Act.

The Committee will be much obliged to you by your informing them what course in respect to holidays is followed in Calcutta. If the holidays there have the sanction of law, the Committee will be glad if you will say under what Act the sanction is obtained, or, if sanctioned by a Government Resolution only, if your Chamber is quite satisfied that a Government Resolution is sufficient to legally authorize holidays. As regards rebate, the Committee presume that this is always allowed in Calcutta on bills falling due during holidays, not recognised by law, when payment is demanded in anticipation.

Calcutta, 27th September 1875.

The Committee of this Chamber have had under consideration your letter of the 18th instant as to the rule of your local Banks in respect of bills held by them falling

due on holidays not recognised by law, and they duly note the action which you purpose taking in the matter.

The practice here has been, from time immemorial, for bills falling due on days observed as public holidays to be taken up in anticipation, but without rebate of interest.

The observance of those holidays is authorised by the Government of India; a simple departmental order notifies the occasions on which all Public offices, except the Courts of Law and Department of Public Works, shall be closed for business; and as that order is observed by the Bank of Bengal, the Public Treasury and Public Department Office all the other Banks and commercial houses formally acknowledge it.

The Committee are not prepared to assert that the sanction of a Government Notification is sufficient to legalise such holidays as may be officially announced: they are rather inclined to the opinion that it is *not* sufficient, and that non-payment of a bill falling due on such days would not amount to dishonour, nor give the holder a legal right to adopt the course usually taken in ordinary course of business: but to the best of their belief the question has never been raised, and the custom which has been observed for a long series of years has not been disturbed in any instance of which they have any knowledge.

NEW TELEGRAPH RULES.

THE result of the conference held at St. Petersburg, six months ago has not yet been officially communicated to the Chamber, but as it has been otherwise announced that several material amendments of the system hitherto existing were then adopted, and that the new rules would take effect from the 1st January next, the Committee were of opinion that the introduction of such changes at so short a notice would be productive of very serious inconvenience to the commercial community, and, for the reasons given in their letter to Government, they applied for a suspension of the amended regulations until 1st May 1876.

It will be seen, however, from the Secretary of State's reply to the message sent by the Government of India that the operation of the St. Petersburg Convention cannot be delayed beyond 1st January, when the present rules, adopted by the conference held at Rome three years ago, will expire.

From Chamber of Commerce to Govt. of India.

Calcutta, 22nd October 1875.

Under date 13th March last, you were good enough to inform the Committee of the Chamber of Commerce that

their letter of 6th idem would be forwarded to Her Majesty's Secretary of State for consideration.

The Committee's letter had reference to the proposed telegraph conference to be held at St. Petersburg in May, and indicated the points which they were requested by you to submit.

Although the result of the conference has not been officially communicated to this Chamber, the Committee are in possession of general information respecting the new rules and regulations then adopted, and which has recently reached them through other channels.

In their letter of 21st January to your address the Committee expressed a hope that, as soon as they came into operation, sufficient notice would be given of any alterations of the existing system, to enable the commercial public to amend their telegraphic codes in consultation with their home and foreign correspondents in time to meet the changes that might be determined upon at the conference.

The Committee now learn with regret that the alterations adopted by the international convention are to come into force from the 1st January next, a date much too early to admit of merchants being ready to meet the changes that have been introduced, and which necessitate the revision and remodelling of their codes.

The Committee therefore submit that an extension of time is absolutely necessary to enable merchants in India to amend the codes with which they communicate and they transact business with distant correspondents, and they

respectfully request His Excellency the Governor General in Council will be pleased to apply for a suspension of the introduction of the new rules until the 1st May next.

The Committee believe that the Foreign States would not withhold their consent if communicated with by the Secretary of State for India; and if His Excellency in Council favorably entertains their present urgent application they trust the Marquis of Salisbury may be addressed by telegraph and His Lordship moved to send a reply by the same means.

From Govt. of India to Chamber of Commerce.

Calcutta, 11th November 1875.

I am directed to acknowledge receipt of your letter of the 22nd ultimo, and am directed by the Hon'ble President in Council to state that the Secretary of State has been requested both by letter and telegram to arrange to delay the introduction of the provisions of the St. Petersburg telegraphic convention till 1st May next, as requested.

From Govt. of India to Chamber of Commerce.

Port William, 19th November 1875.

In continuation of my letter No. 405 T. of the 11th instant, I am directed by the Hon'ble President in Council to forward for the information of your Chamber, copy of a telegram dated 18th November 1875 from the Secretary of State for India, intimating that the operation of the St. Petersburg Convention cannot be delayed beyond 1st January next.

18th November 1875.

Yours tenth:—operation of Petersburg Convention cannot be delayed beyond first January, when Rome working rules will expire.

The following subjects call for no introductory remarks :—

NIGHT WORK AT THE JETTIES.

From the Port Commissioners to the Chamber.

Calcutta, 11th June 1875.

I am directed to ask you to be good enough to obtain and favor the Commissioners with an expression of the opinion of the Committee of the Chamber of Commerce on the subject of night work at the jetties, which has lately been pressed upon the attention of the Commissioners. The Committee of the Chamber are probably aware that although night work has, from time to time, been allowed in the discharge of steamers at the jetties, it has not hitherto been in existence as a regular system, but has rather been regarded as a privilege to be granted only under exceptional or pressing circumstances and upon special application in each case. It is now, however, desired by some agents of steamers regularly trading to this Port, that the system of night work should be more largely developed, should become the rule rather than the exception, that in fact every consignee and commander of a vessel desiring to work at night shall be allowed to do so. The Commissioners are not prepared to bind themselves unconditionally to permit night work in all cases where it is ap-

plied for; but as the experience of the last few months has shown that it may be carried on much more largely than has hitherto been the case with a profitable result, the Commissioners are disposed to sanction it at all times when their jetty staff are not too closely occupied in ordinary day work. Before coming to a final decision, however, the Commissioners would be glad to learn, through your Committee, the opinion of the mercantile community on the subject—especially of that portion of it more exclusively engaged in import business—as it has been represented to them that whatever ships may gain by night work in the way of more rapid discharge, the system is one on which importers have a right to be heard, owing to the increased risk of rough usage, damage and pilfering to which their packages are thereby exposed.

From Chamber to Port Commissioners.

Calcutta, 19th June 1875.

I have submitted for the consideration of the Committee of the Chamber of Commerce your letter No. 619 of the 11th instant on the subject of night work at the Commissioners' jetties, and am directed to communicate their reply in the following remarks.

It appears to the Committee that while the adoption of the system which has been pressed upon the Commissioners' attention would obviously involve material benefit to vessels discharging at the jetties, consignees of cargo would be placed at a great disadvantage and exposed to serious results from risks inseparable from night work. The numberless inconveniences which already attend the discharge of cargo by day light would be largely increas-

ed, and in the absence of sirkars and other establishment, importers' interests would not be adequately protected against rough handling of packages, damages and pilfering. These mischievous practices are of notorious occurrence even under the present system, and there is much reason to apprehend they would be greatly aggravated by night work.

These are drawbacks by which the proposed arrangement would inevitably be accompanied, and the Committee cannot but regard them as objections sufficiently grave to prevent consignees of cargo being reconciled to them.

At the same time the Committee are of opinion that the Commissioners could elaborate some plan by which the interests of all concerned may be simultaneously advanced and protected.

The proposed arrangement would manifestly secure to shipping more rapid discharge and consequent economy of time and reduction of expenses in port, and at the same time increase the profitable employment of the Commissioners' jetty appliances, whilst the interests of importers are likely to suffer for reasons already stated: it therefore appears to the Committee that the Commissioners should give consignees of cargo a complete indemnity against all ship damage and injury to property sustained in course of delivery from ship to jetty sheds and while in the Commissioners' custody.

The Committee are also of opinion that the time for removal of goods landed at night should be extended so that importers may be placed in no worse position than at present.

HOOGHLY BRIDGE TOLLS.

From Chamber to Port Commissioners.

Calcutta, 7th June 1875.

The Committee of the Chamber of Commerce are of opinion that sufficient time has passed since the Hooghly Bridge Act came into operation to justify inquiry into the practical results of that measure; and they therefore direct me to request you will oblige them by separately stating the amount of tolls levied on passenger, merchandise and other traffic passing over the Hooghly Bridge since the 1st January: and the charges incurred in maintaining the Bridge and meeting the demands of Government in connection with it during the same period.

From Port Commissioners to Chamber.

25th June 1875.

In reply to your letter of the 7th instant, requesting to be furnished with a statement showing the income and expenditure on account of the Hooghly Bridge, I am directed in terms of a resolution passed by the Commissioners on your letter under reply, to refer you to the *Calcutta Gazette* in which the returns of local traffic passing over the Bridge are weekly published for general information. A statement of the sums received from the East Indian Railway Company on account of railway traffic passing over the Bridge is forwarded herewith.*

* Rs. 79,901-2-0 from 1st January to 30th April.

From Chamber to East Indian Railway.

Calcutta, 7th June 1875.

I am instructed by the Committee of the Chamber of Commerce to say that in their opinion sufficient time has passed since the levy of the Hooghly Bridge Tolls under your public notice dated 21st December last to justify an inquiry into the practical results of that measure: and that they will be greatly obliged by your assisting them in their endeavour to ascertain to what extent it has realised the object of Government in imposing the terminal charge on passenger and goods traffic by the East Indian Railway. Will you therefore do them the favor of stating separately, the amount of pontage received from traffic booked to Howrah and Calcutta respectively, and whether in your judgment the terminal charge has been the direct occasion of diverting traffic from the railway into other channels of transport. If that has been the result, and if you have no objection to disclose it, will you be so good as to state the extent to which the railway receipts have been prejudicially affected?

From East Indian Railway to Chamber.

Calcutta, 95th June 1875.

In reply to your letter of the 7th instant, asking for information as to the effect on the Company's traffic by the opening of the Hooghly Bridge and the charges for crossing the same, I beg to append a memo. shewing the amounts paid by the Company to the Government of

Bengal as postage on the goods traffic booked to and from Howrah and Calcutta since January last.*

The Company also pays postage according to schedule on passenger traffic, but makes no addition to the fares to or from Howrah, so it is probable such traffic has been assisted by the facilities offered by the bridge. Passengers are not now booked to or from the Armenian Ghat station.

The following is an extract from a letter from the Traffic Manager:—

As regards goods traffic, I think we may safely say that the traffic has not been diverted to other routes by the opening of the bridge. Up to the W. E. 12th June, our total traffic had exceeded that of 1873 by over 1,08,000 tons.

The following statement of in and out traffic to Calcutta and Howrah for 1873, and this year will show that the trade to the port by rail has increased rather than been drawn away by the bridge.

	1873.	1875.
	Tons.	Tons.
Calcutta traffic "In" from 1st January to 29th May ... }	3,068	3,354
Howrah traffic "In" 1st January to 29th May, ... }	2,43,699	2,73,519
Total "In"	2,48,767	2,76,873
Calcutta traffic "Out" 1st January to 29th May ... }	6,216	4,669
Howrah traffic "Out" 1st January to 29th May ... }	75,421	86,745
Total traffic "Out"	81,637	91,414

* Rs. 75,879-1-6 from 1st January to 30th April.

There having been an exceptional traffic in 1874 due to the famine, the figures for that year would offer no fair criterion and have not been taken.

Stamped paper for Bills of Lading.

From Board of Revenue to Chamber.

Fort William, 26th April 1875.

With advertence to your letter dated 20th January last, I am directed to state for the information of the Chamber that the Government of India have ordered the use of the stamped paper of which I enclose another specimen for Bills of Lading, remarking that the weight of it if posted even with an additional sheet of letter paper would be below half an ounce, the minimum weight on which postage is charged for most foreign commercial countries.

2. The Member in charge, however, desires me to point out that the public are not by law compelled to use paper upon which a stamp has previously been impressed. Under the provisions of Section 5 (B) Act XVIII of 1869, those who prefer to do so may still take the paper on which the Bill of Lading has been written to the Collector in order that the stamp may be denoted on it, as prescribed in the Notification* of the Government of India No. 1510 dated 14th March 1871.

* Vide Page 603 of the Calcutta Gazette of 22nd March 1871.

From Chamber to the Board of Revenue.

Calcutta, 4th May 1875.

The Committee of the Chamber of Commerce desire

me to state in reply to your letter No. 473 of 26th ultimo that they see no objection to the paper ordered by the Government of India for Bills of Lading: but that merchants will, as a rule, prefer to use their own particular forms of shipping documents and adopt the usual course of having them stamped.

The specimen of stamped paper is herewith returned.

Light-houses on Cape Comorin and the Coast.

From Govt. of India to Chamber of Commerce.

Sim'a, 11th August 1875.

I am directed to forward copy of a note drawn up in this office embodying the opinions of several authorities as to the necessity of providing light-houses at Cape Comorin and Muttum, and to request that the Government of India may be favoured with an expression of the opinion of the Chamber on the following points, *viz* :—

- (1). Are two first class lights really necessary for the southern extremity of the Peninsula? or
- (2). Would one first class and one third or fourth class light suffice? or
- (3). Would a single first class light suffice?
- (4). The exact locality or localities where the light or lights should be placed; and

- (5). The height of the light or lights above mean sea level, necessary to secure fully the objects which should be attained.

2. I am to beg that the reasons for the answers given in each case may be fully stated.

From Chamber of Commerce to Govt. of India.

Calcutta, 20th September 1875.

The Committee of the Chamber of Commerce direct me to acknowledge receipt of your letter No. 226 of 11th ultimo, regarding the establishment of light-houses on Cape Comorin, and Muttum, or Cudiatam Point, to enable vessels to guard against the dangerous sunken rock known as the "Crocodile" on the Travancore Coast.

In reply to your reference the Committee desire me to say that their own want of knowledge of the matter rendered it necessary to obtain the views of professional men competent to express opinions upon it, and that on applying to the Superintendent of the Peninsular and Oriental Company and to the Agents for the British India Steam Company for information from their officers, they learnt that reports had been submitted. It appears therefore unnecessary to trouble you with a recapitulation of opinions already in your possession.

With regard, however, to the establishment of a light-house on Cudiatam Point, the Committee find by a notice recently published by the Marine Department that that work has been completed and a light exhibited since the 10th instant.

MARINE SURVEYS.

From Chamber to Port Commissioners.

Calcutta, 4th November 1875.

In a letter dated 11th December 1872 the Government of Bengal forwarded, for the information of the Chamber of Commerce and for the expression of their opinion on the subject, a copy of Report of a Committee on the circumstances attending the wreck of the ship "Ticonderoga;" also copy of the Lieutenant-Governor's letter, of same date, to the Government of India in the Marine Department, in which His Honor represented that the absence of a system of certifying sea-going ships of the Indian trade was much to be regretted, and solicited that the subject might be considered when the Merchant Shipping Act came before the legislature.

On the 16th September 1873 the Government of Bengal again addressed the Chamber, forwarding copy of a Resolution, of same date, as to the modes, rules and practice of Marine Surveys made in this port, and the responsibilities of the surveyors, in cases where the law requires such survey, and on which His Honor recorded his views on the general question which had come before him in consequence of other disastrous occurrences.

That Resolution was the subject of a Report by a Subcommittee of the Port Commissioners; and of a representation by the Committee of the Chamber dated 5th November 1873.

No further movement appears to have been made until August of the following year, when the Government of India communicated as follows with the Governments of Madras and Bombay upon the various points submitted by the Government of Bengal.

"After much discussion and deliberation regarding the enactment of a general consolidated law for the regulation of the mercantile marine in India, a Bill was drawn for this purpose and published in the *Gazette of India* of the 16th March 1867 as "the Indian Shipping Bill, 1867." This project of law was not proceeded with, the Secretary of State for India having requested that legislation in this country should await the result of the consideration by Parliament of a consolidated mercantile shipping law, which was then under preparation in England.

"In this position matters have since remained, legislation in India still awaiting the passing of the English law. The prospect of its enactment, however, seems remote, and meanwhile many cases have occurred from time to time, and have been referred to the Government of India as indicating the necessity of modifications in, and additions to, existing Indian laws on this subject. These references were held over, as received, for consideration when the Indian Shipping Bill should again come before the legislature; but they at length became so numerous that it was deemed advisable to see what cases might be met by immediate and separate legislation, without awaiting for the action of Parliament. The Government of Bengal was asked to state these cases, and the reply which has been received shows the measures which that Government desires to see enacted."

The attention of the Chamber having been directed to that communication, the Committee replied at considerable length, especially on the proposal to ensure a proper survey of ships.

Finally on the 9th February 1875 the Indian Merchant Shipping Act was passed; but no provision for survey was made, and in this respect matters stand where they were when the agitation commenced 4 years ago.

It appears to the Committee of the Chamber that the question of survey of vessels leaving Indian ports is too serious to remain unnoticed or undisturbed, and that early measures should be taken with the view to its recognition by the Government as an obligation of equal weight and importance as any of the other provisions of the Act.

In their letter of 5th November 1873 to the Government of Bengal the Committee of the Chamber expressed concurrence in the plan proposed by the Port Commissioners for the efficient survey of shipping, and that in their opinion the general economy of the system could not be entrusted to a better constituted or more competent authority than the Port Commission; but the Chamber have had no further communication with the Government on the subject and are not aware if any steps have been taken to give effect to their proposition, or to introduce any other scheme, with the same object in view: and the Committee will be glad to learn if the Commissioners are moving in the matter and can place at their disposal any information regarding it.

From Port Commissioners to Chamber.

Calcutta, 11th November 1875.

I am directed to acknowledge the receipt yesterday of your letter dated the 4th instant which will be submitted for the consideration of the Commissioners at their next meeting. In the meantime I beg to enclose copy of a letter recently addressed to Government inviting attention to the question of Marine Surveys in this Port, and of the reply received from Government which is the latest communication the Commissioners have been favored with upon this subject.

From Offy. Vice-Chairman to Govt. of Bengal.

Calcutta, 1st October 1875.

I have the honor to invite your attention to this office letter No. 4130 dated 23rd October 1873 regarding the modes, rules and practice of Marine Surveys in the Port of Calcutta, and to request the favor of your obtaining early orders of His Honor the Lieutenant-Governor on the subject of appointing competent surveyors under proper control for the performance of their duties.

From Govt. of Bengal to Port Commissioners.

Darjeeling, 15th October 1875.

In reply to your letter No. 1519 dated the 1st October 1875, I am directed to inform you that the views of the Calcutta Port Commissioners as embodied in Mr. Bruce's

letter No. 4130 dated the 22nd, October 1873, together with the opinion of this Government, regarding the conduct of Marine Surveys in the Port of Calcutta, were laid before the Government of India in this office letter No. 4579 of 31st December 1873, and that it is understood that the Government of India has under consideration the whole question of consolidating and amending the existing law relating to merchant seamen, for which the survey of ships naturally forms a part.

MEMBERS RETIRED.

Messrs. Pearce, Macrae and Co.

FUNDS OF THE CHAMBER.

THE half-yearly balance of the Funds of the Chamber amounts to Rs. 1,514-10-10 exclusive of Rs. 10,000 in 4 per cent Government Securities.

E. C. MORGAN,
President.

APPENDIX.

of the Funds of the Bengal Chamber of Commerce from 1st May to 31st October 1875.

Rupees 23,416 15 3

H. W. I. WOOD,
Secretary.

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Coral, rough
Coir, loose and unswerved
Copras, or Coconut Kernel
Coriander Seed
Cotton
Coverins
Cumin Seed
" Black
Cutch, in bags
Dates, wet
" dry
Dholl
Elephants' Teeth in bulk
Furniture
Garlic and Onions
Ginger
Gram
Guns, in cases
Gunny Bags and Gunny Cloth
Gumjal
Hemp
Hides, Buffalo, or Cow, cured
Horns, Cow, Buffalo, or Deer
India Rubber, in bags
" in cases
Indigo
Iron
Jute
Jute Cuttings
Lac Dye
Lard
Linsseed
Mace
Machinery
Metals
Mathie Seed
Nirabolans
Nolasses
Molasses
Moisture of Pearl, in bags
" chests
Munjeet
Mustard or Rape Seed
Niger Seed
Nutmegs, in cases or casks

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	.....	50
" casks	.....	4 hhds.
Opium	16	per chest
Paddy	16	.....
Palumatin, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
" Black	14	.....
Planks and Deals	.....	50
Poppy Seed	20	.....
Putehuck	.....	50
Rags	10	50
Raw Silk, in bales	10	50
Rattans for dunnage	20	.....
Red Wood, ditto	20	.....
Ricea	.....	50
" Rice	20	.....
Rope, in coils	20	50
" Lines and Twines, in bundles	16	.....
Rum, in casks	.....	2 puncheons or 4 hhds.
Safflower	.....	50
Sago, in cases	.....	50
Salt-moniac, in bags	20	.....
" boxes	20	gross.
Saltpetre	20	.....
Salt	20	.....
Sapan Wood for dunnage	20	.....
Sealing Wax, in cases	.....	50
Seed-lac, in cases	.....	50
" bags	16	.....
Senna	.....	50
Shells, rough, in bags	20	.....
Shell-lac, in cases	.....	50
" bags	16	.....
Silk Chussum	.....	50
" Waste	.....	50
Silk Piece Goods	.....	50
Skins	14	.....
Soap, country, in cases	.....	50
" bags	15	.....
" bar	20	.....
Stick Lac, in cases	.....	50
" bags	16	.....

ARTICLES.	Cwt. per Ton Nett.	Cubic feet per Ton.
Sugar	20	.....
Tallow, in cases or casks	20	.....
Talc	20	.....
Tamarinds, in cases or casks	20	.....
Tapioca	20	.....
Tea	.....	50.
Teel Seed	.....	50
Timber, round	20	.....
" squared	.....	40
Tinical	.....	50
Tobacco, in bales	20	.....
Tortoise Shells, in chests	16	.....
Turmeric	.....	50
Wheat	16	.....
Wool	20	.....
	.....	50

1. Goods in Casks or Cases to be calculated gross weight when paying freight by weight; and where freight is made payable on measurement, the measurement be taken on the Custom House wharf, or other shipping wharf within a radius of 5 miles from the Custom House, except in the case of Cotton, the measurement of which shall be taken at the Screw-house.

2. Measurement to be taken at largest part of the bale,—inside the lashing on one side and outside on the other.

3. Jute, Jute-cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 to 400 lbs.

4. The term "dead weight" shall be understood to mean the following articles:—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl, Peas, Linseed, Rapeseed and all Metals.

H. W. I. WOOD,
Secretary.

SCHEDULE OF COMMISSION CHARGES,

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 18th June 1861,—with effect from 1st January 1862.

- On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... 1 per cent.
- On the purchase (when in funds) or sale of Indigo, Raw Silk, Silk Piece Goods, Opium, Pearls, Precious Stones, or Jewellery ... 2½ "
- On purchasing ditto when funds are provided by the Agent ... 5 "
- On the sale or purchase of all other goods—the commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... 5 "
- On returns for Consignments if made in produce ... 2½ "
- On returns for Consignments if in Bills, Bullion, or Treasure ... 1 "
- On accepting Bills against Consignments ... 1 "
- On the sale or purchase of Ships, Factories, Houses, Lands, and all property of a like description ... 2½ "
- On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2s. per rupee. half com.
- On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent ... 2½ per cent.
- On ordering, or receiving and delivering goods, or superintending the fulfilment of contracts, or on the shipment of goods, where no other Commission is derived ... 2½ "

12. On guaranteeing Bills, Bonds, or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... $2\frac{1}{2}$ per cent.
13. On *del-credere* or guaranteeing the due realization of sales ... $2\frac{1}{2}$ "
14. On the management of Estates for Executors or Administrators ... $2\frac{1}{2}$ "
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... $2\frac{1}{2}$ "
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hands or not ... $2\frac{1}{2}$ "
17. On procuring freight for a ship by a shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain, or charterers of a vessel upon the gross amount of freight, brokerage inclusive 5 "
18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings .. 5 "
19. On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank and file ... $2\frac{1}{2}$ "
20. On realising inward freight, inward troop, Emigrant, or Cabin passage money ... $2\frac{1}{2}$ "
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. 5 "
- If Opium, Indigo, Raw Silk, or Silk Piece Goods... $2\frac{1}{2}$ "
- If Treasure, Precious Stones, or Jewellery ... 1 "

22. On effecting Insurances, whether on lives or property ... $\frac{1}{2}$ per cent.
 23. On settling Insurance claims, losses, and averages of all classes, and on procuring returns of premium ... $2\frac{1}{2}$ "
 24. On drawing, purchasing, selling, or negotiating Bills of Exchange ... 1 "
 25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... $2\frac{1}{2}$ "
 - Or if recovered by such means ... 5 "
 26. On Bills of Exchange returned dishonored ... 1 "
 27. On collecting House Rent ... $2\frac{1}{2}$ "
 28. On ship's Disbursements ... $2\frac{1}{2}$ "
 29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... $2\frac{1}{2}$ "
 30. On granting Letters of Credit ... 1 "
 31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer not by purchase from one class to another ... $\frac{1}{2}$ "
 32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... $\frac{1}{2}$ "
 33. On all amounts debited and credited within the year (less the balance brought forward) upon which no Commission amounting to 5 per cent, has been charged ... $\frac{1}{2}$ "
- 427 Brokerage when paid is to be separately charged.

H. W. I. WOOD,

Secretary.

MEMBERS OF THE CHAMBER OF COMMERCE.

Agelasto A. and Co.
 Aperi and Co.
 Argenti, Schilizzi and Co.
 Ashburner and Co.
 Atkinson, Wright and Co.
 Balfour, J. *Off. Agent, Oriental Bank Corporation*
 Barlow and Co.
 Bezz, Dunlop and Co.
 Bloch, J., *Off. Manager, Comptoir D'Escompte de Paris*
 Bonaville, Schuller and Co.
 Burkin, E. & Co.
 Calder, G. L., *Off. Agent of the Eastern Bengal Railway Company*
 Charles, Stephens and Co.
 Cochrane, S., *Manager, Agri Bank, Limited*
 Colvin, Cowie and Co.
 Crooke, Rome and Co.
 Cox, Henry S.
 Cohn Brothers and Co.
 DeSours, Ties, and Co.
 Duncan Brothers and Co.
 Dwarakanath Dutt and Co.
 Ede and Holson.
 Ernsthausen and Oesterley.
 Ewing and Co.
 Elliott, John and Co.
 Ezra, E. D. I.
 Engström, J. H. and Co.
 Finlay, Muir and Co.
 Gishorne and Co.
 Ginf and Banziger.
 Graham and Co.
 Grindley and Co.
 Gubley, Elias S.
 Henderson, George and Co.
 Hughes, F. W. and Co.
 Howe, Miller and Co.
 Huber and Co.
 Jardine, Skinner and Co.
 Kettlevell, Bailen and Co.
 Kelly and Co.
 Kerr, Dods and Co.
 Kerr, Barrack and Co.
 Lamontoux and Co.
 Longmuth, T., *Manager, Delhi and London Bank, Limited*.

Lovell, H. P., *Supt., P. & O. Steam Navigation Company*
 Mackillop, J. and Co.
 Macallister, R. and Co.
 Macmillan, Mackenzie and Co.
 Mackenzie, Lyall and Co.
 Macneill and Co.
 Macknight, Anderson and Co.
 Moran, W. and Co.
 Manockjee Rustumjee.
 Morris, P., *Agent, Hong Kong and Shanghai Banking Corporation*
 Penco, Mercie and Co.
 Petruscochino Brothers.
 Prænkissen Law and Co.
 Reilly Brothers.
 Reilly and Mayrojaui.
 Reinhold and Co.
 Robert and Charliel.
 Rontiers and Co.
 Robinson, S. H.
 Reid, J. M., *Agent, Chartered Mercantile Bank of India, London, and China*
 Sigrandi, J. P.
 Simpson, J., *Agent, Chartered Bank of India, Australia and China*
 Steel, McIntosh and Co.
 Schlegel, Putz and Co.
 Schröder, Smith and Co.
 Schoene, Kilburn and Co.
 Swenson, David and Co.
 Shaw, Finlayson and Co.
 Thomas, J. and Co.
 Turner, Morrison and Co.
 Toulmin, L. W. and Co.
 Tamraeo and Co.
 Tambaci, Paul and Co.
 Ullmann, Hirschhorn and Co.
 Valetta N. J. and Co.
 Weinhold Brothers.
 Wilson, H. F.
 Windram, J., *Manager, National Bank of India*
 Whitney Brothers and Co.
 Williamson Brothers and Co.
 Wiseman, Mitchell, Reid and Co.
 Yule, Andrew and Co.

RULES AND REGULATIONS

OF THE

BENGAL CHAMBER OF COMMERCE.

First That the Society shall be styled "THE BENGAL CHAMBER OF COMMERCE."

Second.... That the object and duty of the Bengal Chamber of Commerce shall be to watch over and protect the general commercial interests of the Presidency of Bengal, and specially those of the port of Calcutta; to employ all means within its power for the removal of evils, the redress of grievances, and the promotion of the common good; and, with that view, to communicate with Government, public authorities, associations, and individuals; to receive references from, and to arbitrate between, parties willing to abide by the judgment and decision of the Chamber; and to form a code of practice to simplify and facilitate transaction of business.

Third.... That merchants, bankers, ship-owners, and brokers shall alone be admissible as members of the Chamber.

Fourth.... That candidates for admission as members of the Chamber shall be proposed and seconded by two members, and may

be elected by the Committee provisionally, such election being subject to confirmation at the next ensuing General Meeting.

Fifth..... That the subscription of firms and banks shall be 16 rupees per mensem, of individual members 10 rupees per mensem, and of mofussil members 32 rupees per annum.

Sixth ... That any member of the Chamber whose subscription shall be three months in arrears shall cease to be a member, and his name shall be removed by the Committee from the list of members after one month's notice of such default.

Seventh... That the business and funds of the Chamber shall be managed by a Committee of not less than five nor more than seven Members, including the President and Vice-President, to be elected annually at a General Meeting of the Chamber in the month of May; the President, or, in his absence, the Vice-President, being ex-officio Chairman of the Committee, and in the absence of the President and Vice-President, the Committee to elect its own Chairman. Three to form a quorum.

Eighth..... Annual elections of President, Vice-President, and members of the Com-

mittee shall be determined by a majority of votes of members, such votes being given in voting cards to be issued by the Secretary,—numbered and bearing his signature; and no voting card shall be received for such purpose unless so authenticated. All vacancies created by the absence of the President, or Vice-President, from the Presidency for three months or by departure for Europe, or by death, shall be forthwith filled up, and the election determined by votes to be taken as above and declared by the Committee. All vacancies created as above by the absence, departure, or death of any of the Members of the Committee shall be forthwith filled up by selection by the Committee subject to approval at first ordinary general meeting thereafter.

It is specially requested that before a Member is returned to serve on the Committee his nominator shall have ascertained his willingness to accept office in the event of his election by voting cards.

Ninth... That parties holding powers of procuration shall, in the absence of their principals, be eligible to serve as members of the Committee.

- Tenth...* Two members of a firm or representatives of a bank shall not serve on the Committee at the same time.
- Eleventh.* That the Committee shall meet for the purpose of transacting such business as may come within the province of the Chamber at such times as may suit their convenience, and that the record of their proceedings be open to the inspection of members, subject to such regulations as the Committee may deem expedient.
- Twelfth.* That all proceedings of the Committee be subject to approval or otherwise of General Meetings duly convened.
- Thirteenth.* That a half-yearly report of the proceedings of the Committee be prepared, printed, and circulated for information of members three days previous to the General Meeting, at which such report and proceedings of the Committee shall be submitted for approval.
- Fourteenth.* That the Secretary shall be elected by the Committee; such election to be subject to confirmation at the next ensuing General Meeting.
- Fifteenth.* That General Meetings of the Chamber shall be held at such times as the Com-

- mittee may consider convenient for the despatch of business.
- Sixteenth.* That any number of members present shall be held to constitute a General Meeting, called in conformity with the Rules of the Chamber for the despatch of ordinary business.
- Seventeenth.* That on the requisition of any five members of the Chamber, the President, or, in his absence, the Vice-President, or Chairman of Committee, shall call a Special General Meeting, to be held within 15 days subsequent to receipt of such requisition.
- Eighteenth.* That every subscribing firm or bank shall be entitled to one vote only, and that the Chairman of Committee and Chairman of General Meetings and Special General Meetings shall have a casting vote in cases of equality of votes.
- Nineteenth.* That parties holding powers of procuration shall, in the absence of their principals, be entitled to vote.
- Twentieth.* That voting by proxy shall be allowed; provided proxies are in favour of members of the Chamber.
- Twenty-first.* That the Chamber reserves to itself the right of expelling any of its members;

such expulsion to be decided by the votes of three-fourths of members present in person or by proxy at any Special General Meeting of the Chamber convened for the consideration of such expulsion.

Twenty-second. That strangers visiting the Presidency may be admitted by the Committee as honorary members for a period not exceeding two months.

Twenty-third. That no change in the rules and regulations of the Chamber shall be made except by the votes of a majority of the members of the Chamber present in person or by proxy at a Special General Meeting to be held after previous notice of three months.

